

**Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022**

**Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022**

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Public Service Company of Colorado  
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Twelve Months Ended December 31, 2022  
Summary of Estimated Rates

Table 2  
Est. Rates

| Line No. | Description   | Reference                    | Transmission Amount |                |                |                    |
|----------|---|------------------------------|---------------------|----------------|----------------|--------------------|
|          |   |                              | Col. (2)            |                | Col. (3)       |                    |
| 1        | <b>Revenue Requirement</b>  | ATRR Est. Line 138           |                     |                | 299,929,357    |                    |
| 2        |   |                              |                     |                |                |                    |
| 3        | Prior Period Correction True up Adjustment  | WP_A-2 Line 52               |                     |                | -              |                    |
| 4        | Interest on Prior Period Correction True Up Adjustment  | WP_A-2 Line 53               |                     |                | -              |                    |
| 5        |   |                              |                     |                |                |                    |
| 6        | <b>Estimated Revenue Requirement with True Up</b>   | Sum Lines 1 through 4        |                     |                | \$ 299,929,357 |                    |
| 7        |   |                              |                     |                |                |                    |
| 8        | <b>Divisor</b>  |                              |                     |                |                |                    |
| 9        | Transmission Network Load   | WP_I-1 Line 15, Col. (g)     |                     |                | 6,071,683      |                    |
| 10       |   |                              |                     |                |                |                    |
| 11       | <b>Rates</b>  |                              |                     |                |                |                    |
| 12       | Annual Cost (\$/kW-Yr)  | Line 6 / Line 9              | \$                  | 49.39800       | /kW-year       |                    |
| 13       |   |                              |                     |                |                |                    |
| 14       | Network & Point-to-Point Rate (\$/kW-Mo)  | Line 12 / 12                 | \$                  | 4.117          | /kW-month      |                    |
| 15       |   |                              |                     |                |                |                    |
| 16       | Weekly P-To-P Rate  | Line 12 / 52                 | \$                  | 0.950          | /kW-week       |                    |
| 17       | Daily P-To-P Rate (Capped at weekly rate)   | Line 16 / 6                  | \$                  | 0.158          | /kW-day        |                    |
| 18       | On Peak Hourly P-To-P Rate (Capped at weekly & daily rate)                                    | (Line 17 / 16) X 1,000       | \$                  | 9.875          | /MWh           |                    |
| 19       | Off Peak Hourly P-To-P Rate   | ((Line 16 / 7) / 24) X 1,000 | \$                  | 5.650          | /MWh           |                    |
| 20       |   |                              |                     |                |                |                    |
| 21       | <b>FERC Annual Charge</b>   | (Note 1)                     | \$                  | 0.0887         | /MWh           |                    |
| 22       |   |                              |                     |                |                |                    |
| 23       |   |                              |                     |                |                |                    |
| 24       | <b>Ancillary Service Rates (2)</b>  |                              |                     |                |                |                    |
| 25       |   |                              |                     |                |                |                    |
| 26       | <b>Schedule 1- Scheduling, System Control and Dispatch</b>                                    |                              |                     |                |                |                    |
| 27       | Monthly Point-to-Point Delivery   | Schedule 1 Line 18           | \$                  | 0.051          | /kW-month      |                    |
| 28       | Weekly Point-to-Point Delivery  | Schedule 1 Line 19           | \$                  | 0.012          | /kW-week       |                    |
| 29       | Daily Point-to-Point Delivery   | Schedule 1 Line 20           | \$                  | 0.002          | /kW-day        |                    |
| 30       | Hourly Point-to-Point Delivery  | Schedule 1 Line 21           | \$                  | 0.070          | /MWh           |                    |
| 31       | Network Integration Delivery  | Schedule 1 Line 18           | \$                  | 0.051          | /kW-month      |                    |
| 32       | Ancillary Service Delivery  | Schedule 1 Line 18           | \$                  | 0.051          | /kW-month      |                    |
| 33       |   |                              |                     |                |                |                    |
| 34       | <b>Schedule 2- Reactive Supply and Voltage Control From Generation Sources Service</b>        |                              |                     |                |                |                    |
| 35       | Monthly Point-to-Point Delivery   | Schedule 2 Line 24           | \$                  | 0.4040         | /kW-month      |                    |
| 36       | Weekly Point-to-Point Delivery  | Schedule 2 Line 25           | \$                  | 0.0930         | /kW-week       |                    |
| 37       | Daily Point-to-Point Delivery   | Schedule 2 Line 26           | \$                  | 0.0160         | /kW-day        |                    |
| 38       | Daily Point-to-Point Delivery off Peak  | Schedule 2 Line 27           | \$                  | 0.0130         | /kW-day        |                    |
| 39       | Hourly Point-to-Point Delivery  | Schedule 2 Line 28           | \$                  | 1.0000         | /MWh           |                    |
| 40       | Hourly Point-to-Point Delivery off Peak   | Schedule 2 Line 29           | \$                  | 0.5420         | /MWh           |                    |
| 41       | Network Integration Delivery  | Schedule 2 Line 24           | \$                  | 0.4040         | /kW-month      |                    |
| 42       | Ancillary Service Delivery  | Schedule 2 Line 24           | \$                  | 0.4040         | /kW-month      |                    |
| 43       |   |                              |                     |                |                |                    |
| 44       | <b>Schedule 3 and 3A- Regulation and Frequency Response Service</b>                           |                              | Load                | Non-VER        | Wind           | Solar              |
| 45       | Reserved Capacity Factor applicable to network load, reserved capacity, or nameplate capacity | Schedule 3 and 3A Line 30    | 0.96%               | 0.07%          | 2.03%          | 1.10%              |
| 46       | Monthly Point-to-Point Delivery   | Schedule 3 and 3A Line 32    | \$ 7.705            | \$ 7.705       | \$ 7.705       | \$ 7.705 /kW-month |
| 47       | Weekly Point-to-Point Delivery  | Schedule 3 and 3A Line 33    | \$ 1.778            | \$ 1.778       | \$ 1.778       | \$ 1.778 /kW-week  |
| 48       | Daily Point-to-Point Delivery on Peak   | Schedule 3 and 3A Line 34    | \$ 296.337          | \$ 296.337     | \$ 296.337     | \$ 296.337 /MW-day |
| 49       | Daily Point-to-Point Delivery off Peak  | Schedule 3 and 3A Line 35    | \$ 254.003          | \$ 254.003     | \$ 254.003     | \$ 254.003 /MW-day |
| 50       | Hourly Point-to-Point Delivery on Peak  | Schedule 3 and 3A Line 36    | \$ 18.521           | \$ 18.521      | \$ 18.521      | \$ 18.521 /MWh     |
| 51       | Hourly Point-to-Point Delivery off Peak   | Schedule 3 and 3A Line 37    | \$ 10.583           | \$ 10.583      | \$ 10.583      | \$ 10.583 /MWh     |
| 52       | Network Integration Delivery  | Schedule 3 and 3A Line 38    | \$ 7.705            | \$ 7.705       | \$ 7.705       | \$ 7.705 /kW-month |
| 53       | Ancillary Service Delivery  | Schedule 3 and 3A Line 39    | \$ 7.705            | \$ 7.705       | \$ 7.705       | \$ 7.705 /kW-month |
| 54       |   |                              |                     |                |                |                    |
| 55       | <b>Schedule 5- Operating Reserve- Spinning Reserve Service</b>                                |                              |                     |                |                |                    |
| 56       | Reserved Capacity Factor applicable to network load or reserved capacity                      | Note 3                       | 3.50%               | x monthly Load |                |                    |
| 57       | Monthly Point-to-Point Delivery   | Schedule 5 Line 22           | \$ 7.160            |                | /kW-month      |                    |
| 58       | Weekly Point-to-Point Delivery  | Schedule 5 Line 23           | \$ 1.652            |                | /kW-week       |                    |
| 59       | Daily Point-to-Point Delivery   | Schedule 5 Line 24           | \$ 0.275            |                | /kW-day        |                    |
| 60       | Daily Point-to-Point Delivery off Peak  | Schedule 5 Line 25           | \$ 0.236            |                | /kW-day        |                    |
| 61       | Hourly Point-to-Point Delivery on Peak  | Schedule 5 Line 26           | \$ 17.188           |                | /MWh           |                    |
| 62       | Hourly Point-to-Point Delivery off Peak   | Schedule 5 Line 27           | \$ 9.833            |                | /MWh           |                    |
| 63       | Network Integration Delivery  | Schedule 5 Line 22           | \$ 7.160            |                | /kW-month      |                    |
| 64       | Ancillary Service Delivery  | Schedule 5 Line 22           | \$ 7.160            |                | /kW-month      |                    |
| 65       |   |                              |                     |                |                |                    |
| 66       | <b>Schedule 6 - Operating Reserve - Supplemental Reserve Service</b>                          |                              |                     |                |                |                    |
| 67       | Reserved Capacity Factor applicable to network load or reserved capacity                      | Note 3                       | 3.50%               | x monthly Load |                |                    |
| 68       | Monthly Point-to-Point Delivery   | Schedule 6 Line 22           | \$ 2.078            |                | /kW-month      |                    |
| 69       | Weekly Point-to-Point Delivery  | Schedule 6 Line 23           | \$ 0.480            |                | /kW-week       |                    |
| 70       | Daily Point-to-Point Delivery   | Schedule 6 Line 24           | \$ 0.080            |                | /kW-day        |                    |
| 71       | Daily Point-to-Point Delivery off Peak  | Schedule 6 Line 25           | \$ 0.069            |                | /kW-day        |                    |
| 72       | Hourly Point-to-Point Delivery on Peak  | Schedule 6 Line 26           | \$ 5.000            |                | /MWh           |                    |
| 73       | Hourly Point-to-Point Delivery off Peak   | Schedule 6 Line 27           | \$ 2.875            |                | /MWh           |                    |
| 74       | Network Integration Delivery  | Schedule 6 Line 22           | \$ 2.078            |                | /kW-month      |                    |
| 75       | Ancillary Service Delivery  | Schedule 6 Line 22           | \$ 2.078            |                | /kW-month      |                    |
| 76       |   |                              |                     |                |                |                    |
| 77       | <b>Schedule 16 - Flex Reserve</b>   |                              |                     |                |                |                    |
| 78       | Reserve Obligation  | Schedule 16 Line 29          | 20.98%              | x monthly Load |                |                    |
| 79       | Monthly Point-to-Point Delivery   | Schedule 16 Line 31          | \$ 6.369            |                | /kW-month      |                    |
| 80       | Weekly Point-to-Point Delivery  | Schedule 16 Line 32          | \$ 1.470            |                | /kW-week       |                    |
| 81       | Daily Point-to-Point Delivery   | Schedule 16 Line 33          | \$ 244.968          |                | /kW-day        |                    |
| 82       | Daily Point-to-Point Delivery off Peak  | Schedule 16 Line 34          | \$ 209.973          |                | /kW-day        |                    |
| 83       | Hourly Point-to-Point Delivery on Peak  | Schedule 16 Line 35          | \$ 15.310           |                | /MWh           |                    |
| 84       | Hourly Point-to-Point Delivery off Peak   | Schedule 16 Line 36          | \$ 8.749            |                | /MWh           |                    |
| 85       | Network Integration Delivery  | Schedule 16 Line 37          | \$ 6.369            |                | /kW-month      |                    |
| 86       | Ancillary Service Delivery  | Schedule 16 Line 38          | \$ 6.369            |                | /kW-month      |                    |
| 87       |   |                              |                     |                |                |                    |

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

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

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



Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
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             | 7,474,868,312   | NA                 | 0.00%            | -             |
| 3        | Transmission  | WP_B-1 Col. (d), Line 3             | 2,885,235,823   | DA                 | 100.00%          | 2,885,235,823 |
| 4        | Distribution  | WP_B-1 Col. (d), Line 4             | 6,292,824,907   | NA                 | 0.00%            | -             |
| 5        | General Plant   | WP_B-1 Col. (d), Line 5             | 375,961,209     | W/S                | 10.56%           | 39,714,595    |
| 6        | Intangible Plant  | WP_B-1 Col. (d), Line 6             | 85,820,893      | W/S                | 10.56%           | 9,065,675     |
| 7        | Common Intangible   | WP_B-1 Col. (d), Line 7             | 535,311,045     | CE                 | 7.46%            | 39,938,234    |
| 8        | Common General  | WP_B-1 Col. (d), Line 8             | 566,616,430     | CE                 | 7.46%            | 42,273,851    |
| 9        | TOTAL GROSS PLANT   | Sum Lines 2 through 8               | 18,216,638,618  |                    |                  | 3,016,228,177 |
| 10       |   | Line 9, Col (5) divided by Col (3)  |                 | <b>GP=</b>         | <b>16.56%</b>    |               |
| 11       |   |                                     |                 |                    |                  |               |
| 12       | ACCUMULATED DEPRECIATION                                    | (Note A)                            |                 |                    |                  |               |
| 13       | Production  | WP_B-1 Col. (d), Line 12            | 2,417,821,482   | NA                 | 0.00%            | -             |
| 14       | Transmission  | WP_B-1 Col. (d), Line 13            | 583,339,110     | DA                 | 100.00%          | 583,339,110   |
| 15       | Distribution  | WP_B-1 Col. (d), Line 14            | 1,687,004,187   | NA                 | 0.00%            | -             |
| 16       | General Plant   | WP_B-1 Col. (d), Line 15            | 149,820,502     | W/S                | 10.56%           | 15,826,262    |
| 17       | Intangible Plant  | WP_B-1 Col. (d), Line 16            | 64,290,364      | W/S                | 10.56%           | 6,791,301     |
| 18       | Common Intangible   | WP_B-1 Col. (d), Line 17            | 251,030,142     | CE                 | 7.46%            | 18,728,738    |
| 19       | Common General  | WP_B-1 Col. (d), Line 18            | 243,174,496     | CE                 | 7.46%            | 18,142,648    |
| 20       | TOTAL ACCUMULATED DEPRECIATION                              | Sum Lines 13 through 19             | 5,396,480,282   |                    |                  | 642,828,059   |
| 21       |   |                                     |                 |                    |                  |               |
| 22       | NET ACQUISITION ADJUSTMENT                                  | (Note B)                            |                 |                    |                  |               |
| 23       | Production  | WP_B-4 Col.(i) Line 15              | 149,727,878     | NA                 | 0.00%            | -             |
| 24       | Transmission Serving Production                             | WP_B-4 Col.(j) Line 15              | 7,991,704       | NA                 | 0.00%            | -             |
| 25       | Transmission Serving Transmission                           | WP_B-4 Col.(k) Line 15              | 4,198,339       | DA                 | 100.00%          | 4,198,339     |
| 26       | TOTAL NET ACQUISITION ADJUSTMENT                            | Sum Lines 23 through 25             | 161,917,921     |                    |                  | 4,198,339     |
| 27       |   |                                     |                 |                    |                  |               |
| 28       | NET PLANT IN SERVICE  | (Note A)                            |                 |                    |                  |               |
| 29       | Production  | Line 2 minus 13 plus 23 plus 24     | 5,214,766,412   |                    |                  | -             |
| 30       | Transmission  | Line 3 minus 14 plus 25             | 2,306,095,052   |                    |                  | 2,306,095,052 |
| 31       | Distribution  | Line 4 minus 15                     | 4,605,820,720   |                    |                  | -             |
| 32       | General Plant   | Line 5 minus 16                     | 226,140,706     |                    |                  | 23,888,333    |
| 33       | Intangible Plant  | Line 6 minus 17                     | 21,530,529      |                    |                  | 2,274,374     |
| 34       | Common Intangible   | Line 7 minus 18                     | 284,280,903     |                    |                  | 21,209,495    |
| 35       | Common General  | Line 8 minus 19                     | 323,441,934     |                    |                  | 24,131,203    |
| 36       | TOTAL NET PLANT IN SERVICE                                  | Sum Lines 29 through 35             | 12,982,076,257  |                    |                  | 2,377,598,457 |
| 37       |   | Line 36, Col (5) divided by Col (3) |                 | <b>NP=</b>         | <b>18.31447%</b> |               |
| 38       |   |                                     |                 |                    |                  |               |
| 39       | OTHER RATE BASE ITEMS                                       | (Note C)                            |                 |                    |                  |               |
| 40       | Account No. 281   | WP_B-2 Col (c) & (e), Line 4        | (111,298,722)   | DA                 | 0.00%            | -             |
| 41       | Account No. 282   | WP_B-2 Col (c) & (e), Line 30       | (2,919,909,441) | DA                 |                  | (550,748,963) |
| 42       | Account No. 283   | WP_B-2 Col (c) & (e), Line 86       | (144,052,670)   | DA                 |                  | (5,352,420)   |
| 43       | Account No. 190   | WP_B-3 Col (c) & (e), Line 83       | 627,336,943     | DA                 |                  | 50,190,139    |
| 44       | Account 182.3 - Deficient ADIT (Non-Plant)                  | WP_B-3 - Deficient ADIT             | 10,053,111      | DA                 |                  | 1,604,451     |
| 45       | Account 254 - Excess ADIT (Non-Plant)                       | WP_B-2 - Excess ADIT                | (12,537,889)    | DA                 |                  | (23,774)      |
| 46       | Regulatory Liabilities- FERC Account No. 254 (Note C)       | WP_B-7 Col (e), Line 14             | -               | W/S                | 10.56%           | -             |
| 47       | Account No. 255   | 267.8.h                             | 15,849,858      | DA                 | 0.00%            | -             |
| 48       | Account No. 107 (CWIP) (Note E)                             | WP_B-8 Col (a), Line 16             | -               | DA                 | 100.00%          | -             |
| 49       | Net Pre-Funded AFUDC on CWIP included (Note E)              | WP_B-8 Col (d), Line 16             | -               | DA                 | 100.00%          | -             |
| 50       | Unamortized Balance of Abandoned Incentive Plant (Note E)   | WP_B-Inputs Est. Line 144           | -               | DA                 | 100.00%          | -             |
| 51       | Unamortized Balance of Extraordinary Property Loss (Note E) | WP_B-Inputs Est. Line 144           | -               | DA                 | 100.00%          | -             |
| 52       | TOTAL OTHER RATE BASE ITEMS                                 | Sum Lines 40 through 51             | (2,534,558,809) |                    |                  | (504,330,567) |
| 53       |   |                                     |                 |                    |                  |               |
| 54       | LAND HELD FOR FUTURE USE (Note F)                           | WP_B-Inputs Est. Line 144           | -               | TP                 | 91.47%           | -             |
| 55       |   |                                     |                 |                    |                  |               |
| 56       | WORKING CAPITAL   | (Note G)                            |                 |                    |                  |               |
| 57       | Cash Working Capital  |                                     | -               |                    |                  | -             |
| 58       | Materials & Supplies - Transmission                         | WP_B-6 Line 29                      | 1,551,728       | TP                 | 91.47%           | 1,419,381     |
| 59       | Materials & Supplies - Other                                | WP_B-6 Line 31                      | (917,250)       | NP                 | 18.31%           | (167,990)     |
| 60       | Prepayments (Account 165) Plant Related                     | WP_B-5 Line 6                       | 3,177,343       | NP                 | 18.31%           | 581,913       |
| 61       | Prepayments (Account 165) Labor Related                     | WP_B-5 Line 17                      | 2,229,804       | W/S                | 10.56%           | 235,545       |
| 62       | Prepayments (Account 165) Transmission Related              | WP_B-5 Line 21                      | 2,195,756       | TP                 | 91.47%           | 2,008,480     |
| 63       | Prepayments (Account 165) Other Not Allocated               | WP_B-5 Line 35                      | 5,981,281       | NA                 | 0.00%            | -             |
| 64       | TOTAL WORKING CAPITAL                                       | Sum Lines 57 through 63             | 14,218,661      |                    |                  | 4,077,330     |
| 65       |   |                                     |                 |                    |                  |               |
| 66       | RATE BASE   | Line 36 plus 52 plus 54 plus 64     | 10,461,736,108  |                    |                  | 1,877,345,220 |
| 67       |   |                                     |                 |                    |                  |               |
| 68       | Rate of Return  | Line 166                            | 7.09%           |                    |                  | 7.09%         |
| 69       |   |                                     |                 |                    |                  |               |
| 70       | RETURN (Rate Base * Rate of Return)                         | Line 66 times Line 68               | 741,737,090     |                    |                  | 133,103,776   |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022

Table 4  
ATRR Est.

| Line No. | EXPENSE, TAXES & REVENUE REQUIREMENTS CALCULATION           |          | Reference/Notes              | Total         | Allocator (Note O) |           | Total Transmission |
|----------|---|----------|------------------------------|---------------|--------------------|-----------|--------------------|
|          | Col. (1)  | Col. (2) |                              |               | Col. (3)           | Col. (4)  |                    |
| 71       | OPERATION & MAINTENANCE EXPENSE                             |          |                              |               |                    |           |                    |
| 72       | Transmission  |          | WP_C-1 Line 31               | 61,352,002    |                    |           |                    |
| 73       | Less Total Account 561                                      |          | WP_C-1 Line 36               | (8,486,261)   |                    |           |                    |
| 74       | Add Back Account 561.4                                      |          | WP_C-1 Line 5                | -             |                    |           |                    |
| 75       | Add Back Account 561.5                                      |          | WP_C-1 Line 6                | 184,620       |                    |           |                    |
| 76       | Add Back Account 561.6                                      |          | WP_C-1 Line 7                | -             |                    |           |                    |
| 77       | Add Back Account 561.7                                      |          | WP_C-1 Line 8                | 202,487       |                    |           |                    |
| 78       | Add Back Account 561.8                                      |          | WP_C-1 Line 9                | 3,427,823     |                    |           |                    |
| 79       | Less Total Account 565 (Note H)                             |          | WP_C-1 Line 13               | (23,224,081)  |                    |           |                    |
| 80       | Add Back Account 565.25- System Integration Costs           |          | WP_C-1 Line 34               | -             |                    |           |                    |
| 81       | Transmission Subtotal                                       |          | Sum Lines 72 through 80      | 33,456,589    | TP                 | 91.47%    | 30,603,077         |
| 82       |   |          |                              |               |                    |           |                    |
| 83       | Administrative and General (Note I)                         |          | WP_C-2 Line 15               | 165,583,509   |                    |           |                    |
| 84       | Less: Acc. 924, Property Insurance                          |          | WP_C-2 Line 5                | (6,520,127)   |                    |           |                    |
| 85       | Balance of A & G  |          | Sum Lines 83 through 84      | 159,063,382   | W/S                | 10.56%    | 16,802,632         |
| 86       | Plus: Account 924, Property Insurance                       |          | Line 84                      | 6,520,127     | NP                 | 18.31%    | 1,194,127          |
| 87       | Account 928 - Transmission Specific                         |          | WP_C-4 Line 6                | -             | DA                 | 100.00%   | -                  |
| 88       | A & G Subtotal  |          | Sum Lines 85 through 87      | 165,583,509   |                    |           | 17,996,759         |
| 89       |   |          |                              |               |                    |           |                    |
| 90       | TOTAL O & M EXPENSE   |          | Line 81 plus Line 88         | 199,040,099   |                    |           | 48,599,835         |
| 91       |   |          |                              |               |                    |           |                    |
| 92       |   |          |                              |               |                    |           |                    |
| 93       | DEPRECIATION AND AMORTIZATION EXPENSE                       |          |                              |               |                    |           |                    |
| 94       | Transmission  |          | WP_B-1 Line 24 Col. (d)      | 54,431,372    | DA                 | 100.00%   | 54,431,372         |
| 95       | Plus: Pre-Funded AFUDC Amortization (Note E)                |          | WP_B-8 Col (f), Line 18      | -             | DA                 | 100.00%   | -                  |
| 96       | Plus: Recovery of Abandoned Incentive Plant (Note E)        |          | WP_B-Inputs Est. Line 144    | -             | DA                 | 100.00%   | -                  |
| 97       | Plus: Recovery of Extraordinary Property Loss (Note E)      |          | WP_B-Inputs Est. Line 144    | -             | DA                 | 100.00%   | -                  |
| 98       | General   |          | WP_B-1 Line 26 Col. (d)      | 13,585,302    | W/S                | 10.56%    | 1,435,081          |
| 99       | Intangible  |          | WP_B-1 Line 27 Col. (d)      | 6,831,309     | W/S                | 10.56%    | 721,624            |
| 100      | Common Intangible   |          | WP_B-1 Line 28 Col. (d)      | 50,892,983    | CE                 | 7.46%     | 3,797,000          |
| 101      | Common General  |          | WP_B-1 Line 29 Col. (d)      | 42,684,977    | CE                 | 7.46%     | 3,184,621          |
| 102      | Acquisition Adjustment Amortization (Note F)                |          | WP_B-4 Line 15 Col. Col. (o) | 96,515        | DA                 | 100.00%   | 96,515             |
| 103      | TOTAL DEPRECIATION AND AMORTIZATION                         |          | Sum Lines 94 through 102     | 168,522,457   |                    |           | 63,666,212         |
| 104      |   |          |                              |               |                    |           |                    |
| 105      | TAXES OTHER THAN INCOME                                     |          | (Note J)                     |               |                    |           |                    |
| 106      | Labor Related   |          | WP_D-1 Line 5                | 13,683,585    | W/S                | 10.56%    | 1,445,463          |
| 107      | Plant Related   |          | WP_D-1 Line 9                | 190,990,800   | NP                 | 18.31447% | 34,978,953         |
| 108      | Miscellaneous   |          | WP_D-1 Line 12               | (750,000)     | NA                 | 0.00%     | -                  |
| 109      | TOTAL OTHER TAXES   |          | Sum Lines 106 through 108    | 203,924,385   |                    |           | 36,424,416         |
| 110      |   |          |                              |               |                    |           |                    |
| 111      | INCOME TAXES  |          | (Note K)                     |               |                    |           |                    |
| 112      | T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =     |          |                              | 24.59%        |                    |           |                    |
| 113      | CIT=(T/1-T) * (1-(WCLTD/R)) =                               |          |                              | 25.11%        |                    |           |                    |
| 114      | where WCLTD=(line 153) and R=(line 156)                     |          |                              |               |                    |           |                    |
| 115      | and FIT, SIT & p are as given in Note K.                    |          |                              |               |                    |           |                    |
| 116      | 1 / (1 - T) = (from ln 110)                                 |          |                              | 1.3261        |                    |           |                    |
| 117      | Amortized Investment Tax Credit (enter negative)            |          | Company Records-FF1 pg. 266  | (2,238,899)   |                    |           |                    |
| 118      |   |          |                              |               |                    |           |                    |
| 119      | Excess ADIT Amortization (Credit) (Note Q)                  |          | WP_B-2 - Excess ADIT         | 26,682,290    |                    |           | (2,765,310)        |
| 120      | Deficient ADIT Amortization (Debit) (Note Q)                |          | WP_B-3 - Excess ADIT         | (6,323,092)   |                    |           | 512,379            |
| 121      |   |          |                              |               |                    |           |                    |
| 122      | Income Tax Calculation                                      |          | Line 70 times Line 113       | 186,250,183   |                    |           | 33,422,358         |
| 123      | ITC adjustment  |          | Line 116 times Line 117      | (2,989,004)   | NP                 | 18.31%    | (543,757)          |
| 124      | Excess ADIT Amortization (Credit)                           |          | Line 116 times Line 119      | 35,383,384    |                    |           | (3,667,078)        |
| 125      | Deficient ADIT Amortization (Debit)                         |          | Line 116 times Line 120      | (8,385,053)   |                    |           | 679,466            |
| 126      | TOTAL INCOME TAXES  |          | Sum Lines 122 through 123    | 210,279,511   |                    |           | 29,890,988         |
| 127      |   |          |                              |               |                    |           |                    |
| 128      |   |          |                              |               |                    |           |                    |
| 129      | REVENUE CREDITS   |          | (Note L)                     |               |                    |           |                    |
| 130      | Account No. 454 (Rent from Transmission Facilities)         |          | WP_E-1 Line 4                | 3,103,661     | DA                 | 100%      | 3,103,661          |
| 131      | Account No. 421.1 (Gain From Disposition of Utility Plant)  |          | WP_E-1 Line 14               | -             | WS                 | 10.56%    | -                  |
| 132      | Account No. 456.0 (Revenue from Schedule 18)                |          | WP_E-1 Line 9                | 490,846       | DA                 | 100%      | 490,846            |
| 133      | Account No. 456.1 (Revenue from Trans. of Elect. of Others) |          | WP_F-1 Line 26 Col. (b)      | 6,873,661     | DA                 | 100%      | 6,873,661          |
| 134      | Account No. 456.1 (Revenue from Trans. of Elect. of Others) |          | WP_F-1 Line 26 Col. (c)      | 560,798       | DA                 | 100%      | 560,798            |
| 135      | Settlement Credit   |          | Note P                       | 726,905       | DA                 | 100%      | 726,905            |
| 136      | Total Revenue Credits                                       |          |                              | 11,755,870    |                    |           | 11,755,870         |
| 137      |   |          |                              |               |                    |           |                    |
| 138      | REVENUE REQUIREMENT   |          |                              | 1,511,747,671 |                    |           | 299,929,357        |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022

Table 4  
ATRR Est.

| Line No. | SUPPORTING CALCULATIONS                         | Reference/Notes                               | Total          |          | Allocator (Note O) |          | Total               |
|----------|---|---|----------------|----------|--------------------|----------|---------------------|
|          |   |   | Col. (1)       | Col. (2) | Col. (3)           | Col. (4) | Transmission        |
| 139      | TRANSMISSION PLANT INCLUDED IN THE ATRR         | (Note M)                                      |                |          |                    |          |                     |
| 140      | Transmission plant                              | WP_B-1 Col. (a), Line 3                       |                |          |                    |          | 3,154,753,572       |
| 141      | Transmission related Acquisition Adjustment     | WP_B-4 Col. (c), Line 15                      |                |          |                    |          | 5,308,257           |
| 142      | Total Transmission Plant                        | Sum Lines 139 through 140                     |                |          |                    |          | 3,160,061,829       |
| 143      | Eliminate Generator Step-up facilities          | WP_B-Inputs Est. Line 119                     |                |          |                    |          | (269,517,749)       |
| 144      | Transmission plant included in OATT Trans Rate  | Sum Lines 141 through 142                     |                |          |                    |          | 2,890,544,080       |
| 145      | Percent of Transmission Plant in the ATRR       | Line 144 divided by Line 142                  |                |          |                    |          | <b>TP= 91.4710%</b> |
| 146      |   |   |                |          |                    |          |                     |
| 147      | WAGES & SALARY ALLOCATOR (W/S)                  |   |                |          |                    |          |                     |
| 148      | Production                                      | Company Records                               | 67,550,936     | NA       | 0.00%              |          | -                   |
| 149      | Transmission                                    | WP_C-1 Line 31 Col. (b)                       | 16,509,515     | TP       | 91.47%             |          | 15,101,418          |
| 150      | Regional Market                                 | Company Records                               | 360,608        | NA       | 0.00%              |          | -                   |
| 151      | Distribution                                    | Company Records                               | 44,853,046     | NA       | 0.00%              |          | -                   |
| 152      | Other   | Company Records                               | 13,684,611     | NA       | 0.00%              |          | -                   |
| 153      | Total   | Sum Lines 148 through 152                     | 142,958,716    |          |                    |          | 15,101,418          |
| 154      |   |   |                |          |                    |          |                     |
| 155      | W/S Allocator                                   | Line 153, Col. (5) divided by Col. (3)        |                |          |                    |          | <b>W/S= 10.56%</b>  |
| 156      |   |   |                |          |                    |          |                     |
| 157      | Common to Electric Transmission Allocator       | Common Plant to Electric (Common Plant Study) |                |          |                    |          | <b>70.6278%</b>     |
| 158      |   | W/S Allocator, Line 155                       |                |          |                    |          | <b>10.56%</b>       |
| 159      |   | Line 157 times Line 158                       |                |          |                    |          | <b>CE= 7.46%</b>    |
| 160      |   |   |                |          |                    |          |                     |
| 161      |   |   |                |          |                    |          |                     |
| 162      | RETURN  | (Note N)                                      |                |          |                    |          |                     |
| 163      | Long Term Debt                                  | WP_G-1 Col (n), Line 6                        | 6,734,615,386  | 43.80%   | 3.73%              |          | 0.0163              |
| 164      | Preferred Stock                                 | WP_G-1 Col (n), Line 8                        | -              | 0.00%    | 0.00%              |          | 0.0000              |
| 165      | Common Stock                                    | WP_G-1 Col (n), Line 14                       | 8,640,535,916  | 56.20%   | 9.72%              |          | 0.0546              |
| 166      | Total   | Sum Lines 163 through 165                     | 15,375,151,302 |          |                    |          | <b>ROR= 7.09%</b>   |
| 167      |   |   |                |          |                    |          |                     |
| 168      |   |   |                |          |                    |          |                     |
| 169      | PREPAYMENTS ALLOCATION FACTOR TO ELECTRIC       |   |                |          |                    |          |                     |
| 170      |   |   |                |          |                    |          |                     |
| 171      | Total Electric Plant in Service                 | 207, Ln. 100, Col. (g)                        | 16,280,163,135 |          |                    |          |                     |
| 172      | Common PIS Allocated to Electric                | 356   | 698,270,471    |          |                    |          |                     |
| 173      | Electric Plant Held for Future Use              | 214, Ln. 47, Col. (d)                         | 27,409,170     |          |                    |          |                     |
| 174      | Electric Construction Work in Progress          | 216, Ln. 43, Col. (b)                         | 313,091,628    |          |                    |          |                     |
| 175      | Common CWIP Allocated to Electric               | 356   | 55,464,165     |          |                    |          |                     |
| 176      | Total Electric Plant                            | Sum Lines 171 through 175                     | 17,374,398,569 |          |                    |          |                     |
| 177      | Total Utility Plant                             | 110, Ln. 4, Col. (c)                          | 23,782,194,480 |          |                    |          |                     |
| 178      |   |   |                |          |                    |          |                     |
| 179      | Electric Plant to Total Plant Allocation Factor | Line 176 divided by Line 177                  |                |          |                    |          | <b>73.06%</b>       |

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

## Notes:

- A Gross Plant, Accumulated Depreciation Reserves will be the average of thirteen monthly balances.
- B Transmission serving transmission related amounts associated with the Calpine Acquisition are included.  
Future Acquisition Adjustment amounts will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing.  
The Net Acquisition Adjustment will be the average of thirteen monthly balances.
- C Reflects the BOY/EOY average of the transmission related portion of balances in Accounts 281, 282, 283, 190 and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106, 109, 133, 158 or FASB Interpretation No. 48. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note k. The calculation of ADIT for both the true-up and the annual projection will be performed in accordance with IRS regulation Section 1.167(l)-1(h)(6). The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. The annual true-up calculation will use the beginning-of-year and end-of-year balances as set forth in Table 8, Workpaper B-2, Estimated and Table 9, Workpaper B-3, Estimated; and the calculation of ADIT in the annual projection will be performed as set forth in Table 8, Workpaper B-2, Actual and Table 9, Workpaper B-3, Actual.
- D The Regulatory Liability associated with the sale of the Technical Service Building (TSB) will be included in Rate Base. Future Regulatory Liabilities will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing.
- E Includes any incentive Construction Work in Progress (CWIP), any related Pre-funded Allowance for Funds Used During Construction (AFUDC), any unamortized balances related to the recovery of abandoned incentive plant costs, any extraordinary property losses and any related depreciation and amortization expense amounts.  
Formula amounts for all of the foregoing items will remain at \$0 until approved by FERC pursuant to a Section 205 filing under a separate docket.
- F Includes only transmission related or functionally booked as transmission land held for future use.
- G Cash Working Capital will be set at and remain \$0 until such time as PSCo files and receives FERC approval.
- H Account 565 Transmission by Others is included only to the extent used to integrate the PSCo Transmission system.
- 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 = | 21.00% |  |
| SIT = | 4.55%  | (State Income Tax Rate or Composite SIT)       |
| p =   | 0.00%  | (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.

**Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022**

**Table 4  
ATTR Est.**

- 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 10.25%. Thereafter, any change will require a filing with the Commission pursuant to Section 205 or 206 filing.  
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.
- P The Company agreed in Docket No. ER12-1589-000 to include a total company credit in the Transmission Formula Template equal to \$726,905. This amount is fixed and cannot be changed without a Section 205 or 206 filing.
- Q Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by  $(1/(1-T))$ . Amortizations of excess/deficient deferred income taxes resulting from the enactment of the Tax Cuts and Jobs Act will be included beginning January 1, 2018 (with the 2018 True-Up)

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
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              | 7,414,973,426   | NA 0.00%           | -             |
| 3        | Transmission  | WP_B-1 Col. (d), Line 3              | 2,847,604,587   | DA 100%            | 2,847,604,587 |
| 4        | Distribution  | WP_B-1 Col. (d), Line 4              | 6,181,489,813   | NA 0.00%           | -             |
| 5        | General Plant   | WP_B-1 Col. (d), Line 5              | 494,338,548     | W/S 9.59%          | 47,426,840    |
| 6        | Intangible Plant  | WP_B-1 Col. (d), Line 6              | 90,277,182      | W/S 9.59%          | 8,661,193     |
| 7        | Common Intangible   | WP_B-1 Col. (d), Line 7              | 505,181,773     | CE 6.76%           | 34,172,823    |
| 8        | Common General  | WP_B-1 Col. (d), Line 8              | 531,217,793     | CE 6.76%           | 35,934,019    |
| 9        | TOTAL GROSS PLANT   | Sum Lines 2 through 8                | 18,065,083,123  |                    | 2,973,799,462 |
| 10       |   | Line 9, Col. (5) divided by Col. (3) |                 | <b>GP= 16.46%</b>  |               |
| 11       |   |                                      |                 |                    |               |
| 12       | ACCUMULATED DEPRECIATION                                    | (Note A)                             |                 |                    |               |
| 13       | Production  | WP_B-1 Col. (d), Line 12             | 2,423,852,500   | NA 0.00%           | -             |
| 14       | Transmission  | WP_B-1 Col. (d), Line 13             | 575,727,600     | DA 100%            | 575,727,600   |
| 15       | Distribution  | WP_B-1 Col. (d), Line 14             | 1,647,464,460   | NA 0.00%           | -             |
| 16       | General Plant   | WP_B-1 Col. (d), Line 15             | 169,426,002     | W/S 9.59%          | 16,254,731    |
| 17       | Intangible Plant  | WP_B-1 Col. (d), Line 16             | 70,672,396      | W/S 9.59%          | 6,780,310     |
| 18       | Common Intangible   | WP_B-1 Col. (d), Line 17             | 241,303,442     | CE 6.76%           | 16,322,877    |
| 19       | Common General  | WP_B-1 Col. (d), Line 18             | 234,410,723     | CE 6.76%           | 15,856,621    |
| 20       | TOTAL ACCUMULATED DEPRECIATION                              | Sum Lines 13 through 19              | 5,362,857,124   |                    | 630,942,139   |
| 21       |   |                                      |                 |                    |               |
| 22       | NET ACQUISITION ADJUSTMENT                                  | (Note B)                             |                 |                    |               |
| 23       | Production  | WP_B-4 Col.(i) Line 15               | 159,493,240     | NA 0.00%           | -             |
| 24       | Transmission Serving Production                             | WP_B-4 Col.(j) Line 15               | 7,991,704       | NA 0.00%           | -             |
| 25       | Transmission Serving Transmission                           | WP_B-4 Col.(k) Line 15               | 4,198,339       | DA 100.00%         | 4,198,339     |
| 26       | TOTAL NET ACQUISITION ADJUSTMENT                            | Sum Lines 23 through 25              | 171,683,283     |                    | 4,198,339     |
| 27       |   |                                      |                 |                    |               |
| 28       | NET PLANT IN SERVICE  | (Note A)                             |                 |                    |               |
| 29       | Production  | Line 2 minus 13 plus 23 plus 24      | 5,158,605,869   |                    | -             |
| 30       | Transmission  | Line 3 minus 14 plus 25              | 2,276,075,326   |                    | 2,276,075,326 |
| 31       | Distribution  | Line 4 minus 15                      | 4,534,025,354   |                    | -             |
| 32       | General Plant   | Line 5 minus 16                      | 324,912,546     |                    | 31,172,110    |
| 33       | Intangible Plant  | Line 6 minus 17                      | 19,604,785      |                    | 1,880,883     |
| 34       | Common Intangible   | Line 7 minus 18                      | 263,878,332     |                    | 17,849,946    |
| 35       | Common General  | Line 8 minus 19                      | 296,807,070     |                    | 20,077,398    |
| 36       | TOTAL NET PLANT IN SERVICE                                  | Sum Lines 29 through 35              | 12,873,909,282  |                    | 2,347,055,663 |
| 37       |   | Line 36, Col (5) divided by Col (3)  |                 | <b>NP= 18.23%</b>  |               |
| 38       |   |                                      |                 |                    |               |
| 39       | OTHER RATE BASE ITEMS                                       | (Note C)                             |                 |                    |               |
| 40       | Account No. 281   | WP_B-2 Col. (c) & (e), Line 4        | (110,433,348)   | DA 0.00%           | -             |
| 41       | Account No. 282   | WP_B-2 Col. (c) & (e), Line 32       | (1,861,506,974) | DA                 | (551,189,848) |
| 42       | Account No. 283   | WP_B-2 Col. (c) & (e), Line 90       | (226,849,428)   | DA                 | (4,821,634)   |
| 43       | Account No. 190   | WP_B-3 Col. (c) & (e), Line 93       | 788,717,204     | DA                 | 51,145,579    |
| 44       | Account 182.3 - Deficient ADIT (Non-Plant)                  | WP_B-3 - Deficient ADIT              | 10,193,405      | DA                 | 1,574,390     |
| 45       | Account 254 - Excess ADIT (Non-Plant)                       | WP_B-2 - Excess ADIT                 | (12,544,599)    | DA                 | (23,477)      |
| 46       | Regulatory Liabilities- FERC Account No. 254 (Note C)       | WP_B-7 Line 14                       | -               | W/S 9.59%          | -             |
| 47       | Account No. 255   | 267.8.h                              | 24,057,426      | DA 100.00%         | -             |
| 48       | Account No. 107 (CWIP) (Note E)                             | WP_B-8 Col. (a), Line 16             | -               | DA 100.00%         | -             |
| 49       | Net Pre-Funded AFUDC on CWIP included (Note E)              | WP_B-8 Col. (d), Line 16             | -               | DA 100.00%         | -             |
| 50       | Unamortized Balance of Abandoned Incentive Plant (Note E)   | WP_B-Inputs Act. Line 144            | -               | DA 100.00%         | -             |
| 51       | Unamortized Balance of Extraordinary Property Loss (Note E) | WP_B-Inputs Act. Line 144            | -               | DA 100.00%         | -             |
| 52       | TOTAL OTHER RATE BASE ITEMS                                 | Sum Lines 40 through 51              | (1,388,366,313) |                    | (503,314,990) |
| 53       |   |                                      |                 |                    |               |
| 54       | LAND HELD FOR FUTURE USE (Note F)                           | WP_B-Inputs Act. Line 144            | -               | TP 91.51%          | -             |
| 55       |   |                                      |                 |                    |               |
| 56       | WORKING CAPITAL   |                                      |                 |                    |               |
| 57       | Cash Working Capital  | (Note G)                             | -               |                    | -             |
| 58       | Materials & Supplies - Transmission                         | WP_B-6 Line 29                       | 3,044,456       | TP 91.51%          | 2,786,073     |
| 59       | Materials & Supplies - Other                                | WP_B-6 Line 31                       | (807,804)       | NP 18.23%          | (147,272)     |
| 60       | Prepayments (Account 165) Plant Related                     | WP_B-5 Line 6                        | 5,385,460       | NP 18.23%          | 981,829       |
| 61       | Prepayments (Account 165) Labor Related                     | WP_B-5 Line 15                       | 3,972,589       | W/S 9.59%          | 381,130       |
| 62       | Prepayments (Account 165) Transmission Related              | WP_B-5 Line 20                       | 2,063,971       | TP 91.51%          | 1,888,802     |
| 63       | Prepayments (Account 165) Other Not Allocated               | WP_B-5 Line 36                       | 8,153,032       | NA 0.00%           | -             |
| 64       | TOTAL WORKING CAPITAL                                       | Sum Lines 57 through 63              | 21,811,705      |                    | 5,890,562     |
| 65       |   |                                      |                 |                    |               |
| 66       | RATE BASE   | Line 36 plus 52 plus 54 plus 64      | 11,507,354,674  |                    | 1,849,631,235 |
| 67       |   |                                      |                 |                    |               |
| 68       | Rate of Return  | Line 166                             | 7.11%           |                    | 7.11%         |
| 69       |   |                                      |                 |                    |               |
| 70       | RETURN (Rate Base * Rate of Return)                         | Line 66 times Line 68                | 818,172,917     |                    | 131,508,781   |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022

Table 5  
ATRR Act

| Line No. | EXPENSE, TAXES & REVENUE REQUIREMENTS CALCULATION           |          | Reference/Notes              | Total         | Allocator (Note O) |          | Total Transmission |
|----------|---|----------|------------------------------|---------------|--------------------|----------|--------------------|
|          | Col. (1)  | Col. (2) |                              |               | Col. (3)           | Col. (4) |                    |
| 71       | OPERATION & MAINTENANCE EXPENSE                             |          |                              |               |                    |          |                    |
| 72       | Transmission  |          | WP_C-1 Line 31               | 69,576,743    |                    |          |                    |
| 73       | Less Total Account 561                                      |          | WP_C-1 Line 36               | (7,740,683)   |                    |          |                    |
| 74       | Add Back Account 561.4                                      |          | WP_C-1 Line 5                | -             |                    |          |                    |
| 75       | Add Back Account 561.5                                      |          | WP_C-1 Line 6                | (26,085)      |                    |          |                    |
| 76       | Add Back Account 561.6                                      |          | WP_C-1 Line 7                | (9,425)       |                    |          |                    |
| 77       | Add Back Account 561.7                                      |          | WP_C-1 Line 8                | 174,721       |                    |          |                    |
| 78       | Add Back Account 561.8                                      |          | WP_C-1 Line 9                | 3,347,059     |                    |          |                    |
| 79       | Less Total Account 565 (Note H)                             |          | WP_C-1 Line 13               | (32,759,637)  |                    |          |                    |
| 80       | Add Back Account 565.25- System Integration Costs           |          | WP_C-1 Line 34               | (1,567,079)   |                    |          |                    |
| 81       | Transmission Subtotal                                       |          | Sum Lines 72 through 80      | 30,995,613    | TP                 | 91.51%   | 28,365,016         |
| 82       |   |          |                              |               |                    |          |                    |
| 83       | Administrative and General (Note I)                         |          | WP_C-2 Line 15               | 151,818,894   |                    |          |                    |
| 84       | Less: Acc. 924, Property Insurance                          |          | WP_C-2 Line 5                | (5,941,435)   |                    |          |                    |
| 85       | Balance of A & G  |          | Sum Lines 83 through 84      | 145,877,459   | W/S                | 9.59%    | 13,995,483         |
| 86       | Plus: Account 924, Property Insurance                       |          | Line 84                      | 5,941,435     | NP                 | 18.23%   | 1,083,189          |
| 87       | Account 928 - Transmission Specific                         |          | WP_C-4 Line 35               | 19,450        | DA                 | 100.00%  | 19,450             |
| 88       | A & G Subtotal  |          | Sum Lines 85 through 87      | 151,838,344   |                    |          | 15,098,123         |
| 89       |   |          |                              |               |                    |          |                    |
| 90       | TOTAL O & M EXPENSE   |          | Line 81 plus Line 88         | 182,833,957   |                    |          | 43,463,138         |
| 91       |   |          |                              |               |                    |          |                    |
| 92       |   |          |                              |               |                    |          |                    |
| 93       | DEPRECIATION AND AMORTIZATION EXPENSE                       |          |                              |               |                    |          |                    |
| 94       | Transmission  |          | WP_B-1 Line 24 Col. (d)      | 57,516,465    | DA                 | 100.00%  | 57,516,465         |
| 95       | Plus: Pre-Funded AFUDC Amortization (Note E)                |          | WP_B-8 Col (f), Line 18      | -             | DA                 | 100.00%  | -                  |
| 96       | Plus: Recovery of Abandoned Incentive Plant (Note E)        |          | WP_B-Inputs Act. Line 144    | -             | DA                 | 100.00%  | -                  |
| 97       | Plus: Recovery of Extraordinary Property Loss (Note E)      |          | WP_B-Inputs Act. Line 144    | -             | DA                 | 100.00%  | -                  |
| 98       | General   |          | WP_B-1 Line 26 Col. (d)      | 26,767,822    | W/S                | 9.59%    | 2,568,105          |
| 99       | Intangible  |          | WP_B-1 Line 27 Col. (d)      | 7,031,809     | W/S                | 9.59%    | 674,632            |
| 100      | Common Intangible   |          | WP_B-1 Line 28 Col. (d)      | 39,116,615    | CE                 | 6.76%    | 2,646,028          |
| 101      | Common General  |          | WP_B-1 Line 29 Col. (d)      | 49,794,038    | CE                 | 6.76%    | 3,368,298          |
| 102      | Acquisition Adjustment Amortization (Note F)                |          | WP_B-4 Line 15 Col. Col. (o) | 96,515        | DA                 | 100.00%  | 96,515             |
| 103      | TOTAL DEPRECIATION AND AMORTIZATION                         |          | Sum Lines 94 through 102     | 180,323,264   |                    |          | 66,870,043         |
| 104      |   |          |                              |               |                    |          |                    |
| 105      | TAXES OTHER THAN INCOME                                     |          | (Note J)                     |               |                    |          |                    |
| 106      | Labor Related   |          | WP_D-1 Line 5                | 13,058,146    | W/S                | 9.59%    | 1,252,799          |
| 107      | Plant Related   |          | WP_D-1 Line 9                | 172,687,892   | NP                 | 18.23%   | 31,482,907         |
| 108      | Miscellaneous   |          | WP_D-1 Line 12               | (750,000)     | NA                 | 0.00%    | -                  |
| 109      | TOTAL OTHER TAXES   |          | Sum Lines 106 through 108    | 184,996,038   |                    |          | 32,735,706         |
| 110      |   |          |                              |               |                    |          |                    |
| 111      | INCOME TAXES  |          | (Note K)                     |               |                    |          |                    |
| 112      | T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =     |          |                              | 24.48%        |                    |          |                    |
| 113      | CIT=(T/1-T) * (1-(WCLTD/R)) =                               |          |                              | 25.03%        |                    |          |                    |
| 114      | where WCLTD=(line 153) and R=(line 156)                     |          |                              |               |                    |          |                    |
| 115      | and FIT, SIT & p are as given in Note K.                    |          |                              |               |                    |          |                    |
| 116      | 1 / (1 - T) = (from ln 110)                                 |          |                              | 1.3242        |                    |          |                    |
| 117      | Amortized Investment Tax Credit (enter negative)            |          | FF1 266.8.f                  | (2,295,032)   |                    |          |                    |
| 118      |   |          |                              |               |                    |          |                    |
| 119      | Excess ADIT Amortization (Credit) (Note Q)                  |          | WP_B-2 - Excess ADIT         | 32,276,103    |                    |          | (2,755,816)        |
| 120      | Deficient ADIT Amortization (Debit) (Note Q)                |          | WP_B-3 - Excess ADIT         | (1,428,125)   |                    |          | 176,199            |
| 121      |   |          |                              |               |                    |          |                    |
| 122      | Income Tax Calculation                                      |          | Line 70 times Line 113       | 204,788,681   |                    |          | 32,916,648         |
| 123      | ITC adjustment  |          | Line 116 times Line 117      | (3,039,081)   | NP                 | 18.23%   | (554,058)          |
| 124      | Excess ADIT Amortization (Credit)                           |          | Line 116 times Line 119      | 42,740,015    | DA                 | 100%     | (3,649,252)        |
| 125      | Deficient ADIT Amortization (Debit)                         |          | Line 116 times Line 120      | (1,891,123)   | DA                 | 100%     | 233,323            |
| 126      | TOTAL INCOME TAXES  |          | Sum Lines 122 through 123    | 242,598,492   |                    |          | 28,946,661         |
| 127      |   |          |                              |               |                    |          |                    |
| 128      |   |          |                              |               |                    |          |                    |
| 129      | REVENUE CREDITS   |          | (Note L)                     |               |                    |          |                    |
| 130      | Account No. 454 (Rent from Transmission Facilities)         |          | WP_E-1 Line 4                | 2,808,957     | DA                 | 100%     | 2,808,957          |
| 131      | Account No. 421.1 (Gain From Disposition of Utility Plant)  |          | WP_E-1 Line 14               | -             | WS                 | 9.59%    | -                  |
| 132      | Account No. 456.0 (Revenue from Schedule 18)                |          | WP_E-1 Line 9                | 549,567       | DA                 | 100%     | 549,567            |
| 133      | Account No. 456.1 (Revenue from Trans. of Elect. of Others) |          | WP_F-1 Line 28 Col. (b)      | 20,026,723    | DA                 | 100%     | 20,026,723         |
| 134      | Account No. 456.1 (Revenue from Trans. of Elect. of Others) |          | WP_F-1 Line 28 Col. (c)      | 527,484       | DA                 | 100%     | 527,484            |
| 135      | Settlement Credit   |          | Note P                       | 726,905       | DA                 | 100%     | 726,905            |
| 136      | Total Revenue Credits                                       |          |                              | 24,639,636    |                    |          | 24,639,636         |
| 137      |   |          |                              |               |                    |          |                    |
| 138      | REVENUE REQUIREMENT   |          |                              | 1,584,285,032 |                    |          | 278,884,692        |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022

Table 5  
ATRR Act

| Line No. | SUPPORTING CALCULATIONS                         | Reference/Notes                                  | Total            | Allocator (Note O) | Total Transmission |          |
|----------|---|--|------------------|--------------------|--------------------|----------|
|          | Col. (1)  | Col. (2)   | Col. (3)         | Col. (4)           | Col. (5)           |          |
| 139      | TRANSMISSION PLANT INCLUDED IN THE ATRR         | (Note M)   |                  |                    |                    |          |
| 140      | Transmission plant                              | WP_B-1 Col (a), Line 3                           |                  |                    | 3,112,198,237      |          |
| 141      | Transmission related Acquisition Adjustment     | WP_B-4 Col. (c), Line 15                         |                  |                    | 5,308,257          |          |
| 142      | Total Transmission Plant                        | Sum Lines 139 through 140                        |                  |                    | 3,117,506,494      |          |
| 143      | Eliminate Generator Step-up facilities          | WP_B-Inputs Act. Line 119                        |                  |                    | (264,593,650)      |          |
| 144      | Transmission plant included in OATT Trans Rate  | Sum Lines 141 through 142                        |                  |                    | 2,852,912,844      |          |
| 145      | Percent of Transmission Plant in the ATRR       | Line 144 divided by Line 142                     |                  | TP=                | 91.51%             |          |
| 146      |   |  |                  |                    |                    |          |
| 147      | WAGES & SALARY ALLOCATOR (W/S)                  |  |                  |                    |                    |          |
| 148      | Production                                      | FF1. 354.20.b                                    | 69,392,774       | NA 0.00%           | -                  |          |
| 149      | Transmission                                    | WP_C-1 Line 31 Col. (b)                          | 15,439,385       | TP 91.51%          | 14,129,044         |          |
| 150      | Regional Market                                 | FF1. 354.22.b                                    | 78,177           | NA 0.00%           | -                  |          |
| 151      | Distribution                                    | FF1. 354.23.b                                    | 48,102,190       | NA 0.00%           | -                  |          |
| 152      | Other   | FF1. 354.24.b                                    | 14,254,924       | NA 0.00%           | -                  |          |
| 153      | Total   | Sum Lines 148 through 152                        | 147,267,450      |                    | 14,129,044         |          |
| 154      |   |  |                  |                    |                    |          |
| 155      | W/S Allocator                                   | Line 153, Col. Col. (5) divided by Col. Col. (3) |                  | W/S=               | 9.59%              |          |
| 156      |   |  |                  |                    |                    |          |
| 157      | Common to Electric Transmission Allocator       | FF1.356  |                  |                    | 70.51%             |          |
| 158      |   | W/S Allocator, Line 155                          |                  |                    | 9.59%              |          |
| 159      |   | Line 157 times Line 158                          |                  | CE=                | 6.76%              |          |
| 160      |   |  |                  |                    |                    |          |
| 161      |   |  |                  |                    |                    |          |
| 162      | RETURN  | (Note N)   | \$               | %                  | Cost               | Weighted |
| 163      | Long Term Debt                                  | WP_G-1 Line 6                                    | 6,819,230,769    | 43.52%             | 3.73%              | 0.0162   |
| 164      | Preferred Stock                                 | WP_G-1 Line 8                                    | -                | 0.00%              | 0.00%              | 0.0000   |
| 165      | Common Stock                                    | WP_G-1 Line 14                                   | 8,850,788,766    | 56.48%             | 9.72%              | 0.0549   |
| 166      | Total   | Sum Lines 163 through 165                        | 15,670,019,535   |                    | ROR=               | 0.0711   |
| 167      |   |  |                  |                    |                    |          |
| 168      |   |  |                  |                    |                    |          |
| 169      | PREPAYMENTS ALLOCATION FACTOR TO ELECTRIC       |  | 2022 FERC FORM 1 |                    |                    |          |
| 170      |   |  |                  |                    |                    |          |
| 171      | Total Electric Plant in Service                 | 207, Ln.100, Col. (g)                            | 17,744,385,971   |                    |                    |          |
| 172      | Common PIS Allocated to Electric                | 356  | 848,950,805      |                    |                    |          |
| 173      | Electric Plant Held for Future Use              | 214, Ln. 47, Col. (d)                            | 30,074,656       |                    |                    |          |
| 174      | Electric Construction Work in Progress          | 216, Ln. 43, Col. (b)                            | 681,558,241      |                    |                    |          |
| 175      | Common CWIP Allocated to Electric               | 356  | 77,681,244       |                    |                    |          |
| 176      | Total Electric Plant                            | Sum Lines 171 through 175                        | 19,382,650,917   |                    |                    |          |
| 177      | Total Utility Plant                             | 110, Ln. 4, Col. (c), plus Ln. 16, Col. (c)      | 26,697,922,542   |                    |                    |          |
| 178      |   |  |                  |                    |                    |          |
| 179      | Electric Plant to Total Plant Allocation Factor | Line 176 divided by Line 177                     | 72.60%           |                    |                    |          |

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

Notes:

- A Gross Plant, Accumulated Depreciation Reserves will be the average of thirteen monthly balances.
- B Transmission serving transmission related amounts associated with the Calpine Acquisition are included. Future Acquisition Adjustment amounts will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing. The Net Acquisition Adjustment will be the average of thirteen monthly balances.
- C Reflects the BOY/EOY average of the transmission related portion of balances in Accounts 281, 282, 283, 190 and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106, 109, 133, 158 or FASB Interpretation No. 48. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note k. The calculation of ADIT for both the true-up and the annual projection will be performed in accordance with IRS regulation Section 1.167(l)-1(h)(6). The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. The annual true-up calculation will use the beginning-of-year and end-of-year balances as set forth in Table 8, Workpaper B-2, Estimated and Table 9, Workpaper B-3, Estimated; and the calculation of ADIT in the annual projection will be performed as set forth in Table 8, Workpaper B-2, Actual and Table 9.
- D The Regulatory Liability associated with the sale of the Technical Service Building (TSB) will be included in Rate Base. Future Regulatory Liabilities will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing.
- E Includes any incentive Construction Work in Progress (CWIP), any related Pre-funded Allowance for Funds Used During Construction (AFUDC), any unamortized balances related to the recovery of abandoned incentive plant costs, any extraordinary property losses and any related depreciation and amortization expense amounts. Formula amounts for all of the foregoing items will remain at \$0 until approved by FERC pursuant to a Section 205 filing under a separate docket.
- F Includes only transmission related or functionally booked as transmission land held for future use.
- G Cash Working Capital will be set at and remain \$0 until such time as PSCo files and receives FERC approval.
- H Account 565 Transmission by Others is included only to the extent used to integrate the PSCo Transmission system.
- I Post-Employment Benefits Other than Pensions (FAS 106) shall remain as a stated, fixed amount and shall not be changed except as directed by the Commission following a filing seeking such change pursuant to section 205 or 206 of the FPA. The adjustment is shown on WP\_C-3 PBOP. Regulatory Commission expenses (FERC Account 928) will be directly assigned or allocated to Transmission. General Advertising Expenses (FERC Account 930.1) will be excluded. All industry association dues recorded in FERC Account 930.2 will be excluded. The adjustment is shown on WP\_C-2, Note 4.
- J Includes only FICA, unemployment, property, and other assessments charged in the current year. Taxes related to income are excluded. Franchise taxes are not included in transmission revenue requirement in the Rate Formula Template.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". PSCo has elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) less adjustments multiplied by (1/1-T) (page 3, line 30).
- Inputs Required:
- |       |        |   |
|-------|--------|---|
| FIT = | 21.00% |   |
| SIT = | 4.40%  | (State Income Tax Rate or Composite SIT   |
| p =   | 0.00%  | (percent of FIT deductible for state purp |

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.

**Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022**

**Table 5  
ATRR Act**

- 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 10.25%. Thereafter, any change will require a filing with the Commission pursuant to Section 205 or 206 filing.  
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.
- P The Company agreed in Docket No. ER12-1589-000 to include a total company credit in the Transmission Formula Template equal to \$726,905. This amount is fixed and cannot be changed without a Section 205 or 206 filing.
- Q Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and

Public Service Company of Colorado  
 Transmission Formula Rate Template  
 Twelve Months Ended December 31, 2022

Table 6  
 WP\_A-2

|          |   |                         |                              |
|----------|---|-------------------------|------------------------------|
| Line No. | Explanation of Prior Period Correction:   |                         |                              |
| 1        |   |                         |                              |
| 2        |   |                         |                              |
| 3        |   |                         |                              |
| 4        | Rate Year Prior Period Correction Applicable to (input year)  |                         |                              |
| 5        | Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)                                      | 0                       |                              |
| 6        | Year Prior Period Correction Settled/Agreed (input)   |                         |                              |
| 7        | Rate Year Prior Period Correction will be Included in ATRR (line 6 year + 1 year)   | 0                       |                              |
| 8        | Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)                               | 0                       |                              |
| 9        | <b>I. Revenue Requirement True-up:</b>  |                         |                              |
| 10       | Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)                      |                         |                              |
| 11       | Revised Revenue Requirement for True-up Year with Prior Period Correction (input)   |                         |                              |
| 12       | Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)             | \$ -                    |                              |
| 13       | <b>II. Volume True-up:</b>  |                         |                              |
| 14       | Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)                                  | kw                      |                              |
| 15       | Divisor for True-up Year with Prior Period Correction (input)   | kw                      |                              |
| 16       | Volume Adjustment (line 14 - line 15)   | 0 kw                    |                              |
| 17       | Actual Rate (line 10 / line 14)   | \$0.0000                |                              |
| 18       | Revised Rate (line 11 / line 15)  | \$0.0000                |                              |
| 19       | Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)                      | \$0                     |                              |
| 20       | Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19) | \$0                     |                              |
| 21       | <b>III. Interest Calculation:</b>   |                         |                              |
| 22       |   |                         |                              |
| 23       | FERC Quarterly Interest Rates   | Number of Days in Month | Monthly Interest Rate        |
| 24       | Month/Year  |                         |                              |
| 25       |   |                         | 0.0000                       |
| 26       |   |                         | 0.0000                       |
| 27       |   |                         | 0.0000                       |
| 28       |   |                         | 0.0000                       |
| 29       |   |                         | 0.0000                       |
| 30       |   |                         | 0.0000                       |
| 31       |   |                         | 0.0000                       |
| 32       |   |                         | 0.0000                       |
| 33       |   |                         | 0.0000                       |
| 34       |   |                         | 0.0000                       |
| 35       |   |                         | 0.0000                       |
| 36       |   |                         | 0.0000                       |
| 37       |   |                         | 0.0000                       |
| 38       |   |                         | 0.0000                       |
| 39       |   |                         | 0.0000                       |
| 40       |   |                         | 0.0000                       |
| 41       |   |                         | 0.0000                       |
| 42       |   |                         | 0.0000                       |
| 43       |   |                         | 0.0000                       |
| 44       |   |                         | 0.0000                       |
| 45       |   |                         | 0.0000                       |
| 46       |   |                         | 0.0000                       |
| 47       |   |                         | 0.0000                       |
| 48       |   |                         | 0.0000                       |
| 49       | Average Monthly Interest Rate   |                         | 0.0000                       |
| 50       |   |                         |                              |
| 51       | Over/Under Recovery Amount (In 20 amount)   |                         | \$0                          |
| 52       | Average Monthly Interest Rate (In 49)   |                         | 0.0000                       |
| 53       | Monthly Interest Recovery Amount (In 51 x In 52)  |                         | \$0                          |
| 54       |   |                         |                              |
| 55       | Number of Months for Interest Recovery Amount (from line 8)   |                         | 0                            |
| 56       |   |                         |                              |
| 57       | Interest Recovery Amount (In 55 times In 53)  |                         | \$0                          |
| 58       |   |                         |                              |
| 59       | Prior Period Correction Adjustment (In 20)  |                         | \$0 (Input to Annual Update) |
| 60       | Interest on Prior Period Correction Adjustment (In 57)  |                         | \$0 (Input to Annual Update) |

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

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Gross Plant, Accumulated Depreciation & Amortization, and Depreciation Expense

Table 7  
WP\_B-1

Estimated

| Line No. | Functional Class   | Reference                | Per Books<br>13 Month Avg<br>Col. (a) | GSU Reclass<br>13 Month Avg (1)<br>Col. (b) | Adjustments<br>13 Month Avg (2)<br>Col. (c) | Adjusted Balance<br>13 Month Avg<br>Col. (d) |
|----------|--|--------------------------|---------------------------------------|---|---|--|
| 1        | <b>Plant in Service:</b>                                       |                          |                                       |   |   |  |
| 2        | Production Plant   | WP_B-Inputs Est. Line 17 | 7,204,414,317                         | 270,453,995                                 | -   | <b>7,474,868,312</b>                         |
| 3        | Transmission   | WP_B-Inputs Est. Line 17 | 3,154,753,572                         | (269,517,749)                               | -   | <b>2,885,235,823</b>                         |
| 4        | Distribution (3)   | WP_B-Inputs Est. Line 17 | 6,506,395,859                         | (603,449)                                   | (212,967,504)                               | <b>6,292,824,907</b>                         |
| 5        | General (3)  | WP_B-Inputs Est. Line 17 | 501,025,727                           | (332,798)                                   | (124,731,721)                               | <b>375,961,209</b>                           |
| 6        | Intangible (3) (4)   | WP_B-Inputs Est. Line 17 | 225,661,356                           |   | (139,840,463)                               | <b>85,820,893</b>                            |
| 7        | Common Intangible (4) (5)                                      | WP_B-Inputs Est. Line 17 | 603,271,532                           |   | (67,960,487)                                | <b>535,311,045</b>                           |
| 8        | Common General (3)   | WP_B-Inputs Est. Line 17 | 609,141,666                           |   | (42,525,237)                                | <b>566,616,430</b>                           |
| 9        | Total Plant In Service with Adjustments                        | Sum Lines 2 through 8    | 18,804,664,029                        | (0)   | (588,025,411)                               | 18,216,638,618                               |
| 10       |  |                          |                                       |   |   |  |
| 11       | <b>Accumulated Depreciation &amp; Amortization: (6)</b>        |                          |                                       |   |   |  |
| 12       | Production Plant   | WP_B-Inputs Est. Line 40 | 2,375,398,558                         | 42,422,924                                  | -   | <b>2,417,821,482</b>                         |
| 13       | Transmission   | WP_B-Inputs Est. Line 40 | 625,550,380                           | (42,211,270)                                | -   | <b>583,339,110</b>                           |
| 14       | Distribution (3)   | WP_B-Inputs Est. Line 40 | 1,690,702,722                         | (164,475)                                   | (3,534,060)                                 | <b>1,687,004,187</b>                         |
| 15       | General (3)  | WP_B-Inputs Est. Line 40 | 182,362,804                           | (47,179)                                    | (32,495,123)                                | <b>149,820,502</b>                           |
| 16       | Intangible (3) (4)   | WP_B-Inputs Est. Line 40 | 110,787,034                           |   | (46,496,670)                                | <b>64,290,364</b>                            |
| 17       | Common Intangible (4) (5)                                      | WP_B-Inputs Est. Line 40 | 309,634,395                           |   | (58,604,254)                                | <b>251,030,142</b>                           |
| 18       | Common General (3)   | WP_B-Inputs Est. Line 40 | 249,441,125                           |   | (6,266,630)                                 | <b>243,174,496</b>                           |
| 19       | Total Accumulated Depreciation & Amortization with Adjustments | Sum Lines 12 through 18  | 5,543,877,018                         | -   | (147,396,736)                               | 5,396,480,282                                |
| 20       |  |                          |                                       |   |   |  |
| 21       |  |                          |                                       |   |   |  |
| 22       | <b>Depreciation and Amortization Expense: (6)</b>              |                          | <b>Per Books</b>                      | <b>GSU Reclass</b>                          | <b>Adjustments</b>                          | <b>Adjusted Balance</b>                      |
| 23       | Production Plant   | WP_B-Inputs Est. Line 46 | 12 Month Total 270,999,119            | 12 Month Total (1) 5,186,484                | 12 Month Total (2) -                        | 12 Month Total 276,185,604                   |
| 24       | Transmission   | WP_B-Inputs Est. Line 46 | 59,585,490                            | (5,154,119)                                 | -   | <b>54,431,372</b>                            |
| 25       | Distribution (3)   | WP_B-Inputs Est. Line 46 | 146,737,965                           | (11,397)                                    | (7,982,069)                                 | <b>138,744,499</b>                           |
| 26       | General (3)  | WP_B-Inputs Est. Line 46 | 23,052,586                            | (20,969)                                    | (9,446,315)                                 | <b>13,585,302</b>                            |
| 27       | Intangible (3) (4)   | WP_B-Inputs Est. Line 46 | 19,997,010                            |   | (13,165,700)                                | <b>6,831,309</b>                             |
| 28       | Common Intangible (4) (5)                                      | WP_B-Inputs Est. Line 46 | 52,740,662                            |   | (1,847,679)                                 | <b>50,892,983</b>                            |
| 29       | Common General (3)   | WP_B-Inputs Est. Line 46 | 44,977,417                            |   | (2,292,441)                                 | <b>42,684,977</b>                            |
| 30       | Total Depreciation and Amortization Expense                    | Sum Lines 23 through 29  | 618,090,249                           | (0)   | (34,734,203)                                | 583,356,046                                  |

Notes:

- Generator Step Up's (GSU) are eliminated from Transmission, Distribution, and General Plant and reassigned to Production Plant
- Adjustments are shown on WP\_B-Inputs Est. Lines 67, 86, 92
- Smart Grid City and Advanced Grid Intelligence Project (AGIS) (retail) are eliminated
- Retail related Franchises and Consents are eliminated from FERC 302
- Retail Related CRS (Customer Resources System) and OMS (Outage Management System) are eliminated from Common Plant FERC 303
- Should the FERC and Colorado depreciation rates be different, the Company will keep separate books for the two jurisdictions

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Gross Plant, Accumulated Depreciation & Amortization, and Depreciation Expense

Table 7  
WP\_B-1

Actual

| Line No. | Functional Class   | Reference                | Per Books        | GSU Reclass        | Adjustments        | Adjusted Balance        |
|----------|--|--------------------------|------------------|--------------------|--------------------|-------------------------|
|          |  |                          | 13 Month Avg     | 13 Month Avg (1)   | 13 Month Avg (2)   | 13 Month Avg            |
|          |  |                          | Col. (a)         | Col. (b)           | Col. (c)           | Col. (d)                |
| 1        | <b>Plant in Service:</b>                                       |                          |                  |                    |                    |                         |
| 2        | Production Plant   | WP_B-Inputs Act. Line 17 | 7,149,444,157    | 265,529,269        | -                  | 7,414,973,426           |
| 3        | Transmission   | WP_B-Inputs Act. Line 17 | 3,112,198,237    | (264,593,650)      | -                  | 2,847,604,587           |
| 4        | Distribution (3)   | WP_B-Inputs Act. Line 17 | 6,362,358,237    | (602,821)          | (180,265,603)      | 6,181,489,813           |
| 5        | General (3)  | WP_B-Inputs Act. Line 17 | 511,306,665      | (332,798)          | (16,635,319)       | 494,338,548             |
| 6        | Intangible (3) (4)   | WP_B-Inputs Act. Line 17 | 217,268,405      |                    | (126,991,223)      | 90,277,182              |
| 7        | Common Intangible (4) (5)                                      | WP_B-Inputs Act. Line 17 | 565,222,598      |                    | (60,040,824)       | 505,181,773             |
| 8        | Common General (3)   | WP_B-Inputs Act. Line 17 | 531,301,698      |                    | (83,905)           | 531,217,793             |
| 9        | Total Plant In Service with Adjustments                        | Sum Lines 2 through 8    | 18,449,099,998   | (0)                | (384,016,875)      | 18,065,083,123          |
| 10       |  |                          |                  |                    |                    |                         |
| 11       | <b>Accumulated Depreciation &amp; Amortization: (6)</b>        |                          |                  |                    |                    |                         |
| 12       | Production Plant   | WP_B-Inputs Act. Line 40 | 2,383,971,728    | 39,880,772         | -                  | 2,423,852,500           |
| 13       | Transmission   | WP_B-Inputs Act. Line 40 | 615,381,101      | (39,653,501)       | -                  | 575,727,600             |
| 14       | Distribution (3)   | WP_B-Inputs Act. Line 40 | 1,648,782,999    | (178,411)          | (1,140,128)        | 1,647,464,460           |
| 15       | General (3)  | WP_B-Inputs Act. Line 40 | 182,338,211      | (48,860)           | (12,863,349)       | 169,426,002             |
| 16       | Intangible (3) (4)   | WP_B-Inputs Act. Line 40 | 108,073,090      |                    | (37,400,694)       | 70,672,396              |
| 17       | Common Intangible (4) (5)                                      | WP_B-Inputs Act. Line 40 | 297,969,191      |                    | (56,665,749)       | 241,303,442             |
| 18       | Common General (3)   | WP_B-Inputs Act. Line 40 | 234,429,927      |                    | (19,203)           | 234,410,723             |
| 19       | Total Accumulated Depreciation & Amortization with Adjustments | Sum Lines 12 through 18  | 5,470,946,247    | (0)                | (108,089,123)      | 5,362,857,124           |
| 20       |  |                          |                  |                    |                    |                         |
| 21       |  |                          |                  |                    |                    |                         |
| 22       | <b>Depreciation and Amortization Expense: (6)</b>              |                          | <b>Per Books</b> | <b>GSU Reclass</b> | <b>Adjustments</b> | <b>Adjusted Balance</b> |
| 23       | Production Plant   | WP_B-Inputs Act. Line 46 | 12 Month Total   | 12 Month Total (1) | 12 Month Total (2) | 12 Month Total          |
| 23       | Production Plant   | WP_B-Inputs Act. Line 46 | 293,588,975      | 5,670,876          | -                  | 299,259,851             |
| 24       | Transmission   | WP_B-Inputs Act. Line 46 | 63,152,943       | (5,636,478)        | -                  | 57,516,465              |
| 25       | Distribution (3)   | WP_B-Inputs Act. Line 46 | 148,150,701      | (12,507)           | (88,105)           | 148,050,089             |
| 26       | General (3)  | WP_B-Inputs Act. Line 46 | 27,837,853       | (21,891)           | (1,048,140)        | 26,767,822              |
| 27       | Intangible (3) (4)   | WP_B-Inputs Act. Line 46 | 19,268,295       |                    | (12,236,486)       | 7,031,809               |
| 28       | Common Intangible (4) (5)                                      | WP_B-Inputs Act. Line 46 | 40,021,091       |                    | (904,476)          | 39,116,615              |
| 29       | Common General (3)   | WP_B-Inputs Act. Line 46 | 49,794,038       |                    | -                  | 49,794,038              |
| 30       | Total Depreciation and Amortization Expense                    | Sum Lines 23 through 29  | 641,813,896      | -                  | (14,277,207)       | 627,536,689             |

Notes:

- GSU's are eliminated from Transmission, Distribution, and General Plant and reassigned to Production Plant
- Adjustments are shown on WP\_B-Inputs Est. Lines 110, 129, 135
- Smart Grid City and Advanced Grid Intelligence Project (AGIS) (retail) are eliminated
- Retail related Franchises and Consents are eliminated from FERC 302
- Retail Related CRS (Customer Resources System) and OMS (Outage Management System) are eliminated from Common Plant FERC 303
- Should the FERC and Colorado depreciation rates be different, the Company will keep separate books for the two jurisdictions

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Accumulated Deferred Income Taxes (Credits)

Table 8  
WP\_B-2

Estimated

| Line No. | Account Number  | Balance at      |                 | Average Balance (7) | Adjustments (1) | Adjusted Average Balance |
|----------|---|-----------------|-----------------|---------------------|-----------------|--------------------------|
|          |   | 12/31/2021      | 12/31/2022      |                     |                 |                          |
|          |   | Col. (a)        | Col. (b)        | Col. (c)            | Col. (d)        | Col. (e)                 |
| 1        | <b>Account 281 - Accelerated amortization property (4)</b>        |                 |                 |                     |                 |                          |
| 2        | Pollution Control Facilities - Production                         | (116,221,890)   | (105,594,252)   | (110,908,071)       | 110,908,071     | -                        |
| 3        | Proration Adjustment (5)  |                 |                 | (390,651)           | 390,651         | -                        |
| 4        | Total Acct. 281 (Form No. 1 pg. 272-273, Line 17, Col. b & k)     | (116,221,890)   | (105,594,252)   | (111,298,722)       | 110,908,071     | -                        |
| 5        |   |                 |                 |                     |                 |                          |
| 6        | <b>Account 282 - Other Property (4)</b>                           |                 |                 |                     |                 |                          |
| 7        | Plant Related- Direct Assigned to Transmission                    |                 |                 |                     |                 |                          |
| 8        | Electric Distribution   | (1,231,031,724) | (1,251,399,935) | (1,241,215,829)     | 1,241,215,829   | -                        |
| 9        | Electric Distribution-Prod  | 131,527         | 112,505         | 122,016             | (122,016)       | -                        |
| 10       | Electric Transmission   | (535,996,199)   | (549,669,709)   | (542,832,954)       |                 | (542,832,954)            |
| 11       | Electric Transmission-Prod  | (13,820,660)    | (15,899,161)    | (14,859,911)        | 14,859,911      | -                        |
| 12       | Electric General-Prod   | (20,396)        | (20,396)        | (20,396)            | 20,396          | -                        |
| 13       | Production  | (1,013,822,384) | (1,040,024,092) | (1,026,923,238)     | 1,026,923,238   | -                        |
| 14       | Proration Adjustment (5)  |                 |                 | 502,611             |                 | 502,611                  |
| 15       | Total   | (2,794,559,837) | (2,856,900,788) | (2,825,227,701)     | 2,282,897,358   | (542,330,343)            |
| 16       |   |                 |                 |                     |                 |                          |
| 17       | Plant Related- Allocated to Transmission                          |                 |                 |                     |                 |                          |
| 18       | Common General (2)  | (34,894,040)    | (35,956,898)    | (35,425,469)        | 4,536,279       | (30,889,190)             |
| 19       | Common Intangible (2)   | (1,024,279)     | (1,033,556)     | (1,028,918)         | 560,493         | (468,425)                |
| 20       | Electric General (2)  | (52,129,728)    | (56,950,910)    | (54,540,319)        | 9,889,468       | (44,650,851)             |
| 21       | Electric Intangible   | (3,971,875)     | (3,824,620)     | (3,898,248)         |                 | (3,898,248)              |
| 22       | Proration Adjustment (5)  |                 |                 | 211,214             |                 | 211,214                  |
| 23       | Total   | (92,019,922)    | (97,765,984)    | (94,681,739)        | 14,986,239      | (79,695,500)             |
| 24       | Labor Allocation Factors, ATRR Est. Line 147                      |                 |                 |                     |                 | 10.56%                   |
| 25       | Total Plant Related Allocated to Transmission                     |                 |                 |                     |                 | (6,418,620)              |
| 26       |   |                 |                 |                     |                 |                          |
| 27       | FAS 109   |                 |                 |                     |                 |                          |
| 28       | Sub-total FAS 109   |                 |                 |                     |                 |                          |
| 29       |   |                 |                 |                     |                 |                          |
| 30       | Total Acct. 282 (Form No. 1, pg. 274-275, ln 2 + Ln 6, col b & k) | (2,886,579,759) | (2,954,666,772) | (2,919,909,441)     | 2,297,883,598   | (550,748,963)            |
| 31       |   |                 |                 |                     |                 |                          |
| 32       | <b>Account 283 - Other (4)</b>                                    |                 |                 |                     |                 |                          |
| 33       | Plant Related- Direct Assigned to Production                      |                 |                 |                     |                 |                          |
| 34       | Electric Production   | (617)           | (575)           | (596)               | 596             | -                        |
| 35       | Prepaid Water- Aurora   | (348,741)       | (317,970)       | (333,355)           | 333,355         | -                        |
| 36       | Proration Adjustment (5)  |                 |                 |                     |                 | -                        |
| 37       | Total   | (349,358)       | (318,544)       | (333,951)           | 333,951         | -                        |
| 38       |   |                 |                 |                     |                 |                          |
| 39       | Direct Assigned to Transmission                                   |                 |                 |                     |                 |                          |
| 40       | Total   |                 |                 |                     |                 |                          |
| 41       |   |                 |                 |                     |                 |                          |
| 42       |   |                 |                 |                     |                 |                          |
| 43       | Plant Related- Allocated to Transmission                          |                 |                 |                     |                 |                          |
| 44       | Common General  | (288)           | (280)           | (284)               |                 | (284)                    |
| 45       | Common Intangible (2)   | (36,736,747)    | (39,072,457)    | (37,904,602)        | 560,493         | (37,344,109)             |
| 46       | Electric General  | (254,193)       | (188,640)       | (211,416)           |                 | (211,416)                |
| 47       | Electric Intangible (2)   | (12,931,556)    | (14,713,955)    | (13,822,755)        | 12,446,597      | (1,376,158)              |
| 48       | Proration Adjustment (5)  |                 |                 |                     |                 | 148,228                  |
| 49       | Total   | (49,922,784)    | (53,955,331)    | (51,790,829)        | 13,007,090      | (38,783,739)             |
| 50       | Labor Allocation Factors, ATRR Est. Line 147                      |                 |                 |                     |                 | 10.56%                   |
| 51       | Total Plant Related Allocated to Transmission                     |                 |                 |                     |                 | (4,096,913)              |
| 52       |   |                 |                 |                     |                 |                          |
| 53       | Labor Related   |                 |                 |                     |                 |                          |
| 54       | Rent Expense- Brokerage Fees                                      | (173,173)       | (122,488)       | (147,831)           | -               | (147,831)                |
| 55       | Defined Benefit Pension and Other Postretirement Plans - Fur      | (149,987)       | (149,255)       | (149,621)           | -               | (149,621)                |
| 56       | Post Employment Benefits - FAS 106                                | (6,263,697)     | (7,472,834)     | (6,868,265)         | -               | (6,868,265)              |
| 57       | Pension Expense (3)   | (6,430,875)     | (7,889,492)     | (7,160,184)         | 7,160,184       | -                        |
| 58       | Sub-total labor Related   | (13,017,732)    | (15,634,069)    | (14,325,901)        | 7,160,184       | (7,165,717)              |
| 59       | Labor Allocation Factors, ATRR Est. Line 147                      |                 |                 |                     |                 | 10.56%                   |
| 60       | Total Plant Related Allocated to Transmission                     |                 |                 |                     |                 | (756,949)                |
| 61       |   |                 |                 |                     |                 |                          |
| 62       | Related to All Plant  |                 |                 |                     |                 |                          |
| 63       | Regulatory Reserve- Environmental                                 | (2,362,968)     | (2,007,721)     | (2,185,345)         |                 | (2,185,345)              |
| 64       | Book Unamortized Cost of Reacquired Debt                          | (583,820)       | (454,262)       | (519,041)           |                 | (519,041)                |
| 65       | Proration Adjustment (5)  |                 |                 |                     |                 | (17,820)                 |
| 66       | Sub-total Transmission Related                                    | (2,946,788)     | (2,461,984)     | (2,722,206)         | -               | (2,722,206)              |
| 67       | Net Plant Allocation Factor, ATRR Est. Line 36                    |                 |                 |                     |                 | 18.31%                   |
| 68       | Total Related to All Plant  |                 |                 |                     |                 | (498,558)                |
| 69       |   |                 |                 |                     |                 |                          |
| 70       | Retail Related  |                 |                 |                     |                 |                          |
| 71       | Regulatory Asset - ICT  | (1,588,282)     | (1,366,386)     | (1,477,334)         | 1,477,334       | -                        |
| 72       | Deferred Fuel   | (82,115,391)    | (41,076,842)    | (61,596,117)        | 61,596,117      | -                        |
| 73       | Rate Case/ Restructuring Expense                                  | (2,414,120)     | (1,810,501)     | (2,112,310)         | 2,112,310       | -                        |
| 74       | Regulatory Asset- Property Tax                                    | (1,331,121)     | (1,446,253)     | (1,388,687)         | 1,388,687       | -                        |
| 75       | Low Income Discount Program                                       | (8,871)         | (11,124)        | (9,998)             | 9,998           | -                        |
| 76       | EV Rebates  | -               | (1,602,980)     | (801,490)           | 801,490         | -                        |
| 77       | Reg Asset - Emergency Spec Response                               | (331,634)       | -               | (165,817)           | 165,817         | -                        |
| 78       | Sub-total Retail Related  | (87,789,420)    | (47,314,085)    | (67,551,752)        | 67,551,752      | -                        |
| 79       |   |                 |                 |                     |                 |                          |
| 80       | Other Non-Transmission Related                                    |                 |                 |                     |                 |                          |
| 81       | Mark to Market Adjust   | (2,167,780)     | -               | (1,083,890)         | 1,083,890       | -                        |
| 82       | Non-Plant ADIT - Rate Change                                      | (811,550)       | (811,550)       | (811,550)           | 811,550         | -                        |
| 83       | Rate Surcharge  | (5,432,591)     | (5,432,591)     | (5,432,591)         | 5,432,591       | -                        |
| 84       | Sub-total Other Related   | (8,411,920)     | (6,244,141)     | (7,328,031)         | 7,328,031       | -                        |
| 85       |   |                 |                 |                     |                 |                          |
| 86       | Total Acct. 283 (Form No. 1, pg. 276-277, line 9, col b & k)      | (162,438,001)   | (125,928,155)   | (144,052,670)       | 95,381,008      | (5,352,420)              |

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 Template  
Twelve Months Ended December 31, 2022  
Accumulated Deferred Income Taxes (Credits)

Table 8  
WP\_B-2

## Actuals

| Line No. | Account Number  | Balance at             |                        | Average Balance (7)<br>Col. (c) | Adjustments (1)<br>Col. (d) | Adjusted<br>Average<br>Balance<br>Col. (e) |
|----------|---|------------------------|------------------------|---------------------------------|-----------------------------|--|
|          |   | 12/31/2021<br>Col. (a) | 12/31/2022<br>Col. (b) |                                 |                             |  |
| 1        | <b>Account 281 - Accelerated amortization property (4)</b>        |                        |                        |                                 |                             |  |
| 2        | Pollution Control Facilities - Production                         | (116,003,275)          | (104,082,119)          | (110,042,697)                   | 110,042,697                 | -  |
| 3        | Proration Adjustment (5)  |                        |                        | (390,651)                       | 390,651                     | -  |
| 4        | Total Acct. 281 (Form No. 1 pg. 272-273, Line 17, Col. b & k)     | (116,003,275)          | (104,082,119)          | (110,433,348)                   | 110,042,697                 | -  |
| 5        |   |                        |                        |                                 |                             |  |
| 6        | <b>Account 282 - Other Property (4)</b>                           |                        |                        |                                 |                             |  |
| 7        | Plant Related- Direct Assigned to Transmission                    |                        |                        |                                 |                             |  |
| 8        | Electric Distribution   | (1,226,444,386)        | (1,240,989,833)        | (1,233,717,110)                 | 1,233,717,110               | -  |
| 9        | Electric Distribution-Prod  | 131,629                | 112,520                | 122,075                         | (122,075)                   | -  |
| 10       | Electric Transmission   | (531,851,740)          | (553,108,683)          | (542,480,212)                   |                             | (542,480,212)                              |
| 11       | Electric Transmission-Prod  | (13,911,488)           | (16,230,793)           | (15,071,141)                    | 15,071,141                  | -  |
| 12       | Electric General-Prod   | (39,512)               | (49,320)               | (44,416)                        |                             | 44,416                                     |
| 13       | Pre-Funded (Retail)   | -                      | -                      | -                               | -                           | -  |
| 14       | Production  | (1,004,632,328)        | (1,023,210,399)        | (1,013,921,364)                 | 1,013,921,364               | -  |
| 15       | Proration Adjustment (5)  |                        |                        | 502,611                         |                             | 502,611                                    |
| 16       | Total   | (2,776,747,825)        | (2,833,476,508)        | (2,804,609,556)                 | 2,262,631,955               | (541,977,601)                              |
| 17       |   |                        |                        |                                 |                             |  |
| 18       | Plant Related- Allocated to Transmission                          |                        |                        |                                 |                             |  |
| 19       | Common General/Intangible (2)                                     | (39,884,073)           | (38,313,392)           | (39,098,733)                    | 1,640                       | (39,097,092)                               |
| 20       | Electric General (2)  | (49,949,871)           | (55,375,716)           | (52,662,793)                    | 1,418,491                   | (51,244,302)                               |
| 21       | Electric Intangible   | (6,151,958)            | (5,438,036)            | (5,794,997)                     |                             | (5,794,997)                                |
| 22       | Proration Adjustment (5)  |                        |                        | 115,466                         |                             | 115,466                                    |
| 23       | Total   | (95,985,901)           | (99,127,144)           | (97,441,057)                    | 1,420,132                   | (96,020,925)                               |
| 24       | Labor Allocation Factors, ATRR Act. Line 147                      |                        |                        |                                 |                             | 9.59%                                      |
| 25       | Total Plant Related Allocated to Transmission                     |                        |                        |                                 |                             | (9,212,248)                                |
| 26       |   |                        |                        |                                 |                             |  |
| 27       | FAS 109 - Other   | (104,586,740)          | (106,738,215)          | (105,662,478)                   | 105,662,478                 | -  |
| 28       | FAS 109 - Protected   | 950,862,266            | 934,626,344            | 942,744,305                     | (942,744,305)               | -  |
| 29       | FAS 109 - Unprotected   | 208,815,925            | 198,107,697            | 203,461,811                     | (203,461,811)               | -  |
| 30       | Sub-total FAS 109   | 1,055,091,451          | 1,025,995,826          | 1,040,543,639                   | (1,040,543,639)             | -  |
| 31       |   |                        |                        |                                 |                             |  |
| 32       | Total Acct. 282 (Form No. 1, pg. 274-275, ln 2 + Ln 6, col b & k) | (1,817,642,275)        | (1,906,607,826)        | (1,861,506,974)                 | 1,223,508,448               | (551,189,848)                              |
| 33       |   |                        |                        |                                 |                             |  |
| 34       | <b>Account 283 - Other (4)</b>                                    |                        |                        |                                 |                             |  |
| 35       | Plant Related- Direct Assigned to Production                      |                        |                        |                                 |                             |  |
| 36       | Electric Production   | -                      | -                      | -                               | -                           | -  |
| 37       | Prepaid Water- Aurora   | (348,428)              | (316,148)              | (332,288)                       | 332,288                     | -  |
| 38       | Regulatory Asset- Calpine Acquisition Costs                       | -                      | -                      | -                               | -                           | -  |
| 39       | Proration Adjustment (5)  |                        |                        | -                               | -                           | -  |
| 40       | Total   | (348,428)              | (316,148)              | (332,288)                       | 332,288                     | -  |
| 41       |   |                        |                        |                                 |                             |  |
| 42       | Plant Related- Allocated to Transmission                          |                        |                        |                                 |                             |  |
| 43       | Common General  | (617)                  | (567)                  | (592)                           |                             | (592)                                      |
| 44       | Common Intangible (2)   | (32,965,346)           | (30,479,191)           | (31,722,269)                    | 232,936                     | (31,489,333)                               |
| 45       | Electric General  | (227,438)              | (139,377)              | (183,408)                       |                             | (183,408)                                  |
| 46       | Electric Intangible (2)   | (12,429,590)           | (14,214,244)           | (13,321,917)                    | 12,395,286                  | (926,631)                                  |
| 47       | Proration Adjustment (5)  |                        |                        | -                               | -                           | -  |
| 48       | Total   | (45,622,991)           | (44,833,379)           | (45,228,185)                    | 12,628,221                  | (32,599,964)                               |
| 49       | Labor Allocation Factors, ATRR Act. Line 147                      |                        |                        |                                 |                             | 9.59%                                      |
| 50       | Total Plant Related Allocated to Transmission                     |                        |                        |                                 |                             | (3,127,641)                                |
| 51       |   |                        |                        |                                 |                             |  |
| 52       | Labor Related   |                        |                        |                                 |                             |  |
| 53       | Rent Expense- Brokerage Fees                                      | (173,017)              | (121,579)              | (147,298)                       | -                           | (147,298)                                  |
| 54       | Retiree Medical - FAS 106   | (6,057,072)            | (7,334,737)            | (6,695,904)                     | -                           | (6,695,904)                                |
| 55       | FAS 158 Related   | (99,969)               | (197,750)              | (148,859)                       | -                           | (148,859)                                  |
| 56       | Pension Expense (3)   | (8,262,383)            | (9,853,328)            | (9,057,856)                     | 9,057,856                   | -  |
| 57       | Sub-total labor Related   | (14,592,442)           | (17,507,393)           | (16,049,917)                    | 9,057,856                   | (6,992,062)                                |
| 58       | Labor Allocation Factors, ATRR Act. Line 147                      |                        |                        |                                 |                             | 9.59%                                      |
| 59       | Total Plant Related Allocated to Transmission                     |                        |                        |                                 |                             | (670,818)                                  |
| 60       |   |                        |                        |                                 |                             |  |
| 61       | Related to All Plant  |                        |                        |                                 |                             |  |
| 62       | State Tax Deduction Cash vs Accrual                               | -                      | (53,608)               | (26,804)                        |                             | (26,804)                                   |
| 63       | Regulatory Reserve- Environmental                                 | (2,394,453)            | (7,730,619)            | (5,062,536)                     |                             | (5,062,536)                                |
| 64       | Book Unamortized Cost of Reacquired Debt                          | (583,296)              | (454,657)              | (518,976)                       |                             | (518,976)                                  |
| 65       | Prepaid Advertising   | -                      | (7,863)                | (3,932)                         |                             | (3,932)                                    |
| 66       | Proration Adjustment (5)  |                        |                        | -                               | -                           | -  |
| 67       | Sub-total Transmission Related                                    | (2,977,749)            | (8,246,747)            | (5,612,248)                     | -                           | (5,612,248)                                |
| 68       | Net Plant Allocation Factor, ATRR Act. Line 36                    |                        |                        |                                 |                             | 18.23%                                     |
| 69       | Total Related to All Plant  |                        |                        |                                 |                             | (1,023,175)                                |
| 70       |   |                        |                        |                                 |                             |  |
| 71       | Retail Related  |                        |                        |                                 |                             |  |
| 72       | Reg Asset - ICT   | (1,600,178)            | (1,381,813)            | (1,490,995)                     | 1,490,995                   | -  |
| 73       | Reg Asset - Miscellaneous   | (7,720,577)            | (8,846,310)            | (8,283,443)                     | 8,283,443                   | -  |
| 74       | Deferred Fuel   | (47,791,453)           | (63,225,468)           | (55,508,461)                    | 55,508,461                  | -  |
| 75       | Rate Case Expense   | (3,636,442)            | (5,623,863)            | (4,630,152)                     | 4,630,152                   | -  |
| 76       | Regulatory Asset- Property Tax                                    | (1,298,411)            | -                      | (649,205)                       | 649,205                     | -  |
| 77       | Low Income Discount Program                                       | (749,080)              | (795,734)              | (772,407)                       | 772,407                     | -  |
| 78       | DSM/CIP   | (20,936)               | (122,304)              | (71,620)                        | 71,620                      | -  |
| 79       | EV Charging Tariff  | -                      | (52,514)               | (52,514)                        | 52,514                      | -  |
| 80       | Rate Surcharge  | (3,314,189)            | (3,599,500)            | (3,456,845)                     | 3,456,845                   | -  |
| 81       | Sub-total Retail Related  | (66,131,267)           | (83,647,505)           | (74,915,643)                    | 74,915,643                  | -  |
| 82       |   |                        |                        |                                 |                             |  |
| 83       | Other Non-Transmission Related                                    |                        |                        |                                 |                             |  |
| 84       | Mark to Market Adjust   | (7,408,290)            | (7,502,518)            | (7,455,404)                     | 7,455,404                   | -  |
| 85       | Non-Plant ADIT - Rate Change                                      | (525,592)              | (289,574)              | (407,583)                       | 407,583                     | -  |
| 86       | Operating Lease   | (74,906,351)           | (78,781,779)           | (76,844,065)                    | 76,844,065                  | -  |
| 87       | DSM Advertising   | -                      | (8,189)                | (4,094)                         | 4,094                       | -  |
| 88       | Sub-total Other Related   | (82,840,233)           | (86,582,060)           | (84,711,146)                    | 84,711,146                  | -  |
| 89       |   |                        |                        |                                 |                             |  |
| 90       | Total Acct. 283 (Form No. 1, pg. 276-277, line 9, col b & k)      | (212,513,109)          | (241,133,232)          | (226,849,428)                   | 181,645,154                 | (4,821,634)                                |

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 Template  
 Twelve Months Ended December 31, 2022  
 Excess Accumulated Deferred Income Taxes (Credits)

Table 8.1  
 WP\_B-2 - Excess ADIT

| Line No. | Account Number   | (Excess)/Deficient Non-Plant ADIT Balances |                     |                     |                   |                          | Excess/Deficient ADIT Amortization |                  |                       | Remaining Years to Amortize |
|----------|--|--|---------------------|---------------------|-------------------|--------------------------|------------------------------------|------------------|-----------------------|-----------------------------|
|          |  | Balance at                                 |                     | Average Balance     | Adjustments       | Adjusted Average Balance | ADIT                               |                  | Adjusted Amortization |                             |
|          |  | 12/31/2021                                 | 12/31/2022          |                     |                   |                          | Amortization                       | Adjustments      |                       |                             |
| Col. (a) | Col. (b)   | Col. (c)                                   | Col. (d)            | Col. (e)            |                   |                          |                                    |                  |                       |                             |
| 1        | <b>Account 282 - Other Property (1)</b>                        |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 2        | Plant Related- Direct Assigned to Transmission                 |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 3        | Electric Distribution  |  |                     |                     |                   | 7,656,747                | (7,656,747)                        | -                | ARAM                  |                             |
| 4        | Electric Transmission  |  |                     |                     |                   | 2,236,545                |                                    | 2,236,545        | ARAM                  |                             |
| 5        | Production   |  |                     |                     |                   | 9,428,213                | (9,428,213)                        | -                | ARAM                  |                             |
| 6        | Total  |  |                     |                     |                   | 19,321,505               | (17,084,960)                       | 2,236,545        |                       |                             |
| 7        |  |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 8        | Plant Related- Allocated to Transmission                       |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 9        | Common General   |  |                     |                     |                   | 1,112,108                |                                    | 1,112,108        | ARAM                  |                             |
| 10       | Common Intangible  |  |                     |                     |                   | 1,935,051                |                                    | 1,935,051        | ARAM                  |                             |
| 11       | Electric General   |  |                     |                     |                   | 1,187,745                |                                    | 1,187,745        | ARAM                  |                             |
| 12       | Electric Intangible  |  |                     |                     |                   | 320,575                  |                                    | 320,575          | ARAM                  |                             |
| 13       | Total  |  |                     |                     |                   | 4,555,479                | -                                  | 4,555,479        |                       |                             |
| 14       | Labor Allocation Factors, ATRR Act. Line 147                   |  |                     |                     |                   |                          |                                    | 10.56%           |                       |                             |
| 15       | Total Plant Related Allocated to Transmission                  |  |                     |                     |                   |                          |                                    | 481,217          |                       |                             |
| 16       |  |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 17       | Total Account 282 Excess ADIT Amortization                     |  |                     |                     |                   | 23,876,985               | (17,084,960)                       | 2,717,762        |                       |                             |
| 18       |  |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 19       | <b>Account 254 - Regulatory Liabilities (2)</b>                |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 20       | Plant Related- Direct Assigned to Production                   |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 21       | Prepaid Water- Aurora  | (69,401)                                   | -                   | (34,700)            | 34,700            | 69,401                   | (69,401)                           | -                | -                     |                             |
| 22       | Regulatory Asset- Calpine Acquisition Costs                    | (9,817)                                    | -                   | (4,909)             | 4,909             | 9,817                    | (9,817)                            | -                | -                     |                             |
| 23       | Total  | (79,218)                                   | -                   | (39,609)            | 39,609            | 79,218                   | (79,218)                           | -                | -                     |                             |
| 24       |  |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 25       | Plant Related- Direct Assigned to Transmission                 |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 26       | Total  | -  | -                   | -                   | -                 | -                        | -                                  | -                | -                     |                             |
| 27       |  |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 28       |  |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 29       | Labor Related  |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 30       | Rent Expense- Brokerage Fees                                   | (40,936)                                   | -                   | (20,468)            | (20,468)          | 40,936                   |                                    | 40,936           | -                     |                             |
| 31       | Pension Expense (4)  | (13,362,283)                               | (11,135,236)        | (12,248,760)        | 12,248,760        | 2,227,047                | (2,227,047)                        | -                | 5                     |                             |
| 32       | Sub-total labor Related  | (13,403,220)                               | (11,135,236)        | (12,269,228)        | 12,248,760        | 2,267,983                | (2,227,047)                        | 40,936           |                       |                             |
| 33       | Labor Allocation Factors, ATRR Act. Line 147                   |  |                     |                     |                   |                          |                                    | 10.56%           |                       |                             |
| 34       | Total Plant Related Allocated to Transmission                  |  |                     |                     |                   |                          |                                    | 4,324            |                       |                             |
| 35       |  |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 36       | Related to All Plant   |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 37       | Regulatory Reserve- Environmental                              | (112,658)                                  | -                   | (56,329)            | (56,329)          | 112,658                  |                                    | 112,658          | -                     |                             |
| 38       | Book Unamortized Cost of Reacquired Debt                       | (123,351)                                  | -                   | (61,675)            | (61,675)          | 123,351                  |                                    | 123,351          | -                     |                             |
| 39       | Sub-total Production Related                                   | (236,009)                                  | -                   | (118,004)           | (118,004)         | 236,009                  | -                                  | 236,009          |                       |                             |
| 40       | Net Plant Allocation Factor, ATRR Act. Line 36                 |  |                     |                     |                   |                          |                                    | 18.31%           |                       |                             |
| 41       | Total Related to All Plant                                     |  |                     |                     |                   |                          |                                    | 43,224           |                       |                             |
| 42       |  |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 43       | Retail Related   |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 44       | Regulatory Asset - ICT   | (217,359)                                  | -                   | (108,680)           | 108,680           | 217,359                  | (217,359)                          | -                | -                     |                             |
| 45       | Low Income Discount Program                                    | (4,735)                                    | -                   | (2,368)             | 2,368             | 4,735                    | (4,735)                            | -                | -                     |                             |
| 46       | Sub-total Retail Related                                       | (222,095)                                  | -                   | (111,047)           | 111,047           | 222,095                  | (222,095)                          | -                | -                     |                             |
| 47       |  |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 48       | Other Non-Transmission Related                                 |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 49       | Mark to Market Adjust  | -  | -                   | -                   | -                 | -                        | -                                  | -                | -                     |                             |
| 50       | Sub-total Other Related  | -  | -                   | -                   | -                 | -                        | -                                  | -                | -                     |                             |
| 51       |  |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 52       | <b>Total Account 254 Excess ADIT Balances and Amortization</b> |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 53       |  |  |                     |                     |                   |                          |                                    |                  |                       |                             |
| 54       | <b>Total (Excess)/Deficient Non-Plant ADIT Regulatory L</b>    | <b>(13,940,541)</b>                        | <b>(11,135,236)</b> | <b>(12,537,889)</b> | <b>12,399,416</b> | <b>(23,774)</b>          |                                    |                  |                       |                             |
|          |  |  |                     |                     |                   | <b>26,682,290</b>        | <b>(19,613,320)</b>                | <b>2,765,310</b> |                       |                             |

Note: 1. Plant-related excess ADIT balances are embedded in the plant balances recorded in FERC Account 282, presented on WP\_B-2, and are therefore not presented on this page.  
 Note: 2. Excess ADIT Balances recorded in FERC Account 254 are Unprotected.  
 Note: 3. Amortizations of excess/deficient deferred income taxes resulting from the enactment of the Tax Reform and Jobs Act will be included beginning January 1, 2018 (with the 2018 True-Up)



Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Accumulated Deferred Income Taxes (Debits)

Table 9  
WP\_B-3

Estimated

| Line No. | Account No.  | Balance at             |                        | Average<br>Balance (5)<br>Col. (c) | Adjustments (1)<br>Col. (d) | Adjusted<br>Average Balance<br>Col. (e) |
|----------|--|------------------------|------------------------|------------------------------------|-----------------------------|---|
|          |  | 12/31/2021<br>Col. (a) | 12/31/2022<br>Col. (b) |                                    |                             |   |
| 1        | Account 190- Accumulated Deferred Income Taxes (2)   |                        |                        |                                    |                             |   |
| 2        |  |                        |                        |                                    |                             |   |
| 3        | Production Related - Demand                          |                        |                        |                                    |                             |   |
| 4        |  | -                      | -                      | -                                  | -                           | -                                       |
| 5        | Total Production - Demand Related                    | -                      | -                      | -                                  | -                           | -                                       |
| 6        |  |                        |                        |                                    |                             |   |
| 7        | Production Related - Energy                          |                        |                        |                                    |                             |   |
| 8        | Fuel Tax Credit - Inc Addback                        | 1,048                  | 1,048                  | 1,048                              | (1,048)                     | -                                       |
| 9        | Trapper Mine Reclamation                             | 422,462                | 422,462                | 422,462                            | (422,462)                   | -                                       |
| 10       | Windpower Credit - FED DIT Only                      | 215,705,443            | 313,541,494            | 264,623,469                        | (264,623,469)               | -                                       |
| 11       | Total Production - Energy Related                    | 216,128,953            | 313,965,004            | 265,046,978                        | (265,046,978)               | -                                       |
| 12       |  |                        |                        |                                    |                             |   |
| 13       | Plant Related- Direct Assigned to Transmission       |                        |                        |                                    |                             |   |
| 14       | Electric Distribution                                | 296,775,784            | 304,726,730            | 300,751,257                        | (300,751,257)               | -                                       |
| 15       | Electric Distribution-Prod                           | (81,080)               | (79,312)               | (80,196)                           | 80,196                      | -                                       |
| 16       | Electric Transmission                                | 40,160,126             | 41,734,151             | 40,947,138                         |                             | 40,947,138                              |
| 17       | Electric Transmission-Prod                           | 1,606,797              | 1,541,011              | 1,573,904                          | (1,573,904)                 | -                                       |
| 18       | Electric General-Prod                                | (600)                  | (600)                  | (600)                              | 600                         | -                                       |
| 19       | Hydro Production                                     | 2,640,934              | 2,859,846              | 2,750,390                          | (2,750,390)                 | -                                       |
| 20       | Other Production                                     | 29,917,083             | 29,125,692             | 29,521,388                         | (29,521,388)                | -                                       |
| 21       | Steam Production                                     | 55,482,561             | 52,346,089             | 53,914,325                         | (53,914,325)                | -                                       |
| 22       | Proration Adjustment (3)                             |                        |                        | (57,858)                           |                             | (57,858)                                |
| 23       | Total Plant Related- Direct Assigned to Transmission | 426,501,604            | 432,253,607            | 429,319,747                        | (388,430,467)               | 40,889,280                              |
| 24       |  |                        |                        |                                    |                             |   |
| 25       | Plant Related- Allocated to Transmission             |                        |                        |                                    |                             |   |
| 26       | Common General                                       | 1,180,159              | 1,292,327              | 1,236,243                          |                             | 1,236,243                               |
| 27       | Common Intangible                                    | 5,874                  | 4,561                  | 5,217                              |                             | 5,217                                   |
| 28       | Electric General                                     | 1,781,546              | 1,930,393              | 1,855,970                          |                             | 1,855,970                               |
| 29       | Electric Intangible                                  | 99,349                 | 92,246                 | 95,797                             |                             | 95,797                                  |
| 30       | Proration Adjustment (3)                             |                        |                        | (9,285)                            |                             | (9,285)                                 |
| 31       | Total Plant Related- Allocated to Transmission       | 3,066,928              | 3,319,526              | 3,183,942                          | -                           | 3,183,942                               |
| 32       | Labor Allocation Factors, ATRR Est. Line 147         |                        |                        |                                    |                             | 10.56%                                  |
| 33       | Total Plant Related Allocated to Transmission        |                        |                        |                                    |                             | 336,335                                 |
| 34       |  |                        |                        |                                    |                             |   |
| 35       | Related to All Plant                                 |                        |                        |                                    |                             |   |
| 36       | Environmental Remediation                            | 129,411                | -                      | 64,705                             |                             | 64,705                                  |
| 37       | Inventory Reserve                                    | 117,191                | 117,191                | 117,191                            |                             | 117,191                                 |
| 38       | State Tax Deduction Cash vs Accrual                  | 493,349                | 493,349                | 493,349                            |                             | 493,349                                 |
| 39       | Enterprise Zone Credit - State DIT Only              | 15,446,212             | 15,446,212             | 15,446,212                         | (15,446,212)                | -                                       |
| 40       | R & E Credit - FED DIT Only                          | 33,683,267             | 35,537,177             | 34,610,222                         |                             | 34,610,222                              |
| 41       | State Credit Valuation Allowance                     | (6,343,370)            | (6,343,370)            | (6,343,370)                        | 6,343,370                   | -                                       |
| 42       | Proration Adjustment (3)                             |                        |                        | (63,389)                           |                             | (63,389)                                |
| 43       | Total Related to All Plant                           | 43,526,060             | 45,250,559             | 44,324,920                         | (9,102,842)                 | 35,222,078                              |
| 44       | Net Plant Allocation Factor, ATRR Est. Line 36       |                        |                        |                                    |                             | 18.31%                                  |
| 45       | Allocated Total Related to All Plant                 |                        |                        |                                    |                             | 6,450,737                               |
| 46       |  |                        |                        |                                    |                             |   |

|    |   |                    |                    |                    |              |                   |
|----|---|--------------------|--------------------|--------------------|--------------|-------------------|
| 47 | Labor Related   |                    |                    |                    |              |                   |
| 48 | Employee Incentive Plans  | 863,203            | 889,098            | 876,151            |              | 876,151           |
| 49 | Deferred Compensation Plan Reserve                                      | 197,516            | 209,367            | 203,442            |              | 203,442           |
| 50 | Vacation Accrual  | 1,812,611          | 1,812,611          | 1,812,611          |              | 1,812,611         |
| 51 | Performance Share Plan  | 116,746            | 95,103             | 105,925            |              | 105,925           |
| 52 | New Hire Retention  | 33,380             | -                  | 16,690             |              | 16,690            |
| 53 | Post Employment Benefits - FAS 112                                      | 330,741            | 300,502            | 315,621            |              | 315,621           |
| 54 | Performance Recognition Awards  | 27,968             | 28,248             | 28,108             |              | 28,108            |
| 55 | Cares Act Payroll Deferral  | 853,988            | -                  | 426,994            |              | 426,994           |
| 56 | Non-Qualified Pension Plans   | 140,373            | 60,022             | 100,198            |              | 100,198           |
| 57 | Section 59e Adjustment  | 19,404,655         | 16,553,249         | 17,978,952         |              | 17,978,952        |
| 58 | Deferred Rent   | 2,106,981          | 1,757,542          | 1,932,262          |              | 1,932,262         |
| 59 | Total Labor Related   | 25,888,165         | 21,705,743         | 23,796,954         | -            | 23,796,954        |
| 60 | Labor Allocation Factors, ATRR Est. Line 147                            |                    |                    |                    |              | 10.56%            |
| 61 | Allocated Total Labor Related   |                    |                    |                    |              | 2,513,787         |
| 62 |   |                    |                    |                    |              |                   |
| 63 | Retail Related  |                    |                    |                    |              |                   |
| 64 | Bad Debts   | 3,753,150          | 3,753,150          | 3,753,150          | (3,753,150)  | -                 |
| 65 | Rate Refund   | 452,526            | 143,187            | 297,856            | (297,856)    | -                 |
| 66 | REC Margin Sharing  | 533,735            | -                  | 266,867            | (266,867)    | -                 |
| 67 | Electric Vehicle  | 5,297              | -                  | 2,649              | (2,649)      | -                 |
| 68 | Demand Side Management  | 2,354,646          | 1,801,231          | 2,077,938          | (2,077,938)  | -                 |
| 69 | Solar Rewards Program   | 184,628            | 184,628            | 184,628            | (184,628)    | -                 |
| 70 | Total Retail Related  | 7,283,981          | 5,882,195          | 6,583,088          | (6,583,088)  | -                 |
| 71 |   |                    |                    |                    |              |                   |
| 72 | Other Non-Transmission Related  |                    |                    |                    |              |                   |
| 73 | REG A/L - Transmission Cost Adjustment                                  | 15,899,903         | 8,728,186          | 12,314,044         | (12,314,044) | -                 |
| 74 | 190ITC- Deferred Debit ITC  | 7,331,369          | 7,331,369          | 7,331,369          | (7,331,369)  | -                 |
| 75 | 282FAS- Deferred Debit FAS-109  | (170,774,473)      | (170,774,473)      | (170,774,473)      | 170,774,473  | -                 |
| 76 | Non-Plant ADIT - Rate Change  | 4,707,197          | 4,707,197          | 4,707,197          | (4,707,197)  | -                 |
| 77 | Mark to Market Adjust   | -                  | 832,058            | 416,029            | (416,029)    | -                 |
| 78 | ITC Credit FD   | 380,316            | 58,764             | 219,540            | (219,540)    | -                 |
| 79 | Litigation Reserve  | 867,606            | 867,606            | 867,606            | (867,606)    | -                 |
| 80 | Total Other Related   | (141,588,082)      | (148,249,292)      | (144,918,687)      | 144,918,687  | -                 |
| 81 |   |                    |                    |                    |              |                   |
| 82 |   |                    |                    |                    |              |                   |
| 83 | <b>Total Account 190 (Form No. 1, page 234, line 8, cols b &amp; c)</b> | <b>580,807,608</b> | <b>674,127,341</b> | <b>627,336,943</b> |              | <b>50,190,139</b> |

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

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

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Accumulated Deferred Income Taxes (Debits)

Table 9  
WP\_B-3

Actual

| Line No. | Account No.  | Balance at             |                        | Average<br>Balance (5)<br>Col. (c) | Adjustments (1)<br>Col. (d) | Adjusted<br>Average Balance<br>Col. (e) |
|----------|--|------------------------|------------------------|------------------------------------|-----------------------------|---|
|          |  | 12/31/2021<br>Col. (a) | 12/31/2022<br>Col. (b) |                                    |                             |   |
| 1        | Account 190- Accumulated Deferred Income Taxes (2)   |                        |                        |                                    |                             |   |
| 2        |  |                        |                        |                                    |                             |   |
| 3        | Production Related - Demand                          |                        |                        |                                    |                             |   |
| 4        |  | -                      | -                      | -                                  | -                           | -                                       |
| 5        | Total Production - Demand Related                    | -                      | -                      | -                                  | -                           | -                                       |
| 6        |  |                        |                        |                                    |                             |   |
| 7        | Production Related - Energy                          |                        |                        |                                    |                             |   |
| 8        | Fuel Tax Credit - Inc Addback                        | 2,838                  | 876                    | 1,857                              | (1,857)                     | -                                       |
| 9        | Federal NOL - Energy                                 | 13,304,306             | 248,596                | 6,776,451                          | (6,776,451)                 | -                                       |
| 10       | Colorado NOL - Energy                                |                        | 1,727,280              | 1,727,280                          | (1,727,280)                 | -                                       |
| 11       | Windpower Credit - FED DIT Only                      | 218,314,847            | 327,469,989            | 272,892,418                        | (272,892,418)               | -                                       |
| 12       | Total Production - Energy Related                    | 231,621,991            | 329,446,741            | 281,398,006                        | (281,398,006)               | -                                       |
| 13       |  |                        |                        |                                    |                             |   |
| 14       | Plant Related- Direct Assigned to Transmission       |                        |                        |                                    |                             |   |
| 15       | Electric Distribution                                | 304,163,508            | 312,180,827            | 308,172,167                        | (308,172,167)               | -                                       |
| 16       | Electric Distribution-Prod                           | (81,264)               | (79,318)               | (80,291)                           | 80,291                      | -                                       |
| 17       | Electric Transmission                                | 41,348,477             | 34,416,748             | 37,882,613                         |                             | 37,882,613                              |
| 18       | Electric Transmission-Prod                           | 1,711,067              | 1,592,336              | 1,651,702                          | (1,651,702)                 | -                                       |
| 19       | Electric General-Prod                                | 1,597                  | 1,497                  | 1,547                              | (1,547)                     | -                                       |
| 20       | Federal NOL - Transmission                           | 4,218,041              | 273,187                | 2,245,614                          |                             | 2,245,614                               |
| 21       | Colorado NOL - Transmission                          |                        | 1,898,143              | 1,898,143                          |                             | 1,898,143                               |
| 22       | Hydro Production                                     | 2,638,130              | 2,837,062              | 2,737,596                          | (2,737,596)                 | -                                       |
| 23       | Other Production                                     | 29,958,085             | 29,141,925             | 29,550,005                         | (29,550,005)                | -                                       |
| 24       | Steam Production                                     | 55,592,228             | 52,191,229             | 53,891,728                         | (53,891,728)                | -                                       |
| 25       | Proration Adjustment (3)                             |                        |                        | -                                  |                             | -                                       |
| 26       | Total Plant Related- Direct Assigned to Transmission | 439,549,868            | 434,453,637            | 437,950,824                        | (395,924,454)               | 42,026,370                              |
| 27       |  |                        |                        |                                    |                             |   |
| 28       | Plant Related- Allocated to Transmission             |                        |                        |                                    |                             |   |
| 29       | Common General/Intangible                            | 1,751,894              | 2,162,799              | 1,957,347                          |                             | 1,957,347                               |
| 30       | Federal NOL - Common (Allocated to Electric)         | 3,437,700              | 88,171                 | 1,762,935                          |                             | 1,762,935                               |
| 31       | Colorado NOL - Common (Allocated to Electric)        |                        | 612,624                | 612,624                            |                             | 612,624                                 |
| 32       | Electric General                                     | 1,894,372              | 1,940,784              | 1,917,578                          |                             | 1,917,578                               |
| 33       | Electric Intangible                                  | 99,076                 | 167,606                | 133,341                            |                             | 133,341                                 |
| 34       | Proration Adjustment (3)                             |                        |                        | -                                  |                             | -                                       |
| 35       | Total Plant Related- Allocated to Transmission       | 7,183,042              | 4,971,984              | 6,383,825                          | -                           | 6,383,825                               |
| 36       | Labor Allocation Factors, ATRR Act. Line 147         |                        |                        |                                    |                             | 9.59%                                   |
| 37       | Total Plant Related Allocated to Transmission        |                        |                        |                                    |                             | 612,464                                 |
| 38       |  |                        |                        |                                    |                             |   |
| 39       | Related to All Plant                                 |                        |                        |                                    |                             |   |
| 40       | Environmental Remediation                            | 300,674                | 6,142,511              | 3,221,593                          | -                           | 3,221,593                               |
| 41       | Inventory Reserve                                    | 105,744                | 108,018                | 106,881                            | -                           | 106,881                                 |
| 42       | State Tax Deduction Cash vs Accrual (Audit)          | 66,900                 | 25,481                 | 46,191                             | -                           | 46,191                                  |
| 43       | Enterprise Zone Credit - State DIT Only              | 15,334,214             | 14,649,752             | 14,991,983                         | (14,991,983)                | -                                       |
| 44       | R & E Credit - FED DIT Only (2)                      | 33,911,130             | 35,273,288             | 34,592,209                         | -                           | 34,592,209                              |
| 45       | State Credit Valuation Allowance                     | (6,675,401)            | (5,360,232)            | (6,017,817)                        | 6,017,817                   | -                                       |
| 46       | Proration Adjustment (3)                             |                        |                        | (63,389)                           |                             | (63,389)                                |
| 47       | Total Related to All Plant                           | 43,043,260             | 50,838,818             | 46,877,650                         | (8,974,166)                 | 37,903,484                              |
| 48       | Net Plant Allocation Factor, ATRR Act. Line 36       |                        |                        |                                    |                             | 18.23%                                  |
| 49       | Allocated Total Related to All Plant                 |                        |                        |                                    |                             | 6,910,223                               |
| 50       |  |                        |                        |                                    |                             |   |

|    |   |                    |                    |                    |              |                   |
|----|---|--------------------|--------------------|--------------------|--------------|-------------------|
| 51 | Labor Related   |                    |                    |                    |              |                   |
| 52 | Employee Incentive Plans  | 728,755            | 914,736            | 821,745            |              | 821,745           |
| 53 | Deferred Compensation Plan Reserve                                      | 177,754            | 175,717            | 176,736            |              | 176,736           |
| 54 | Vacation Accrual  | 1,865,242          | 2,102,981          | 1,984,111          |              | 1,984,111         |
| 55 | Performance Share Plan  | 84,320             | 93,226             | 88,773             |              | 88,773            |
| 56 | New Hire Retention  | 33,380             | -                  | 16,690             |              | 16,690            |
| 57 | Post Employment Benefits - FAS 112                                      | 289,624            | 250,040            | 269,832            |              | 269,832           |
| 58 | Performance Recognition Awards  | 46,487             | 49,655             | 48,071             |              | 48,071            |
| 59 | Deferred Rent   | 1,716,761          | 1,197,410          | 1,457,086          |              | 1,457,086         |
| 60 | Non-Qualified Pension Plans - 190                                       | 21,025             | (1,104)            | 9,961              |              | 9,961             |
| 61 | Cares Act Payroll Deferral  | 845,012            | -                  | 422,506            |              | 422,506           |
| 62 | Employee Retention  | 3,084              | 0                  | 1,542              |              | 1,542             |
| 63 | Section 59e Adjustment  | -                  | 22,687,565         | 11,343,782         |              | 11,343,782        |
| 64 | Total Labor Related   | 5,811,446          | 27,470,225         | 16,640,835         | -            | 16,640,835        |
| 65 | Labor Allocation Factors, ATRR Act. Line 147                            |                    |                    |                    |              | 9.59%             |
| 66 | Allocated Total Labor Related   |                    |                    |                    |              | 1,596,522         |
| 67 |   |                    |                    |                    |              |                   |
| 68 | Retail Related  |                    |                    |                    |              |                   |
| 69 | Bad Debts   | 5,353,015          | 7,203,885          | 6,278,450          | (6,278,450)  | -                 |
| 70 | Rate Refund   | 4,332,710          | 17,958,647         | 11,145,679         | (11,145,679) | -                 |
| 71 | REC Margin Sharing  | 533,256            | 548,070            | 540,663            | (540,663)    | -                 |
| 72 | Solar Rewards Program   | 286,393            | 403,605            | 344,999            | (344,999)    | -                 |
| 73 | Electric Vehicle  | 5,297              | -                  | 2,649              | (2,649)      | -                 |
| 74 | Demand Side Management  | 3,675,314          | -                  | 1,837,657          | (1,837,657)  | -                 |
| 75 | Federal NOL - Retail Related  | 4,158,520          | 352,814            | 2,255,667          | (2,255,667)  | -                 |
| 76 | Colorado NOL - Retail Related   | -                  | 2,451,404          | 1,225,702          | (1,225,702)  | -                 |
| 77 | Regulatory Asset- Property Tax  | -                  | 1,948,319          | 974,159            | (974,159)    | -                 |
| 78 | Total Retail Related  | 18,344,504         | 30,866,745         | 24,605,624         | (24,605,624) | -                 |
| 79 |   |                    |                    |                    |              |                   |
| 80 | Other Non-Transmission Related  |                    |                    |                    |              |                   |
| 81 | REG A/L - TRANSMISSION ATTACH O   | 2,387,525          | 3,902,852          | 3,145,189          | (3,145,189)  | -                 |
| 82 | ITC Credit FD   | 13,511,796         | 12,924,909         | 13,218,353         | (13,218,353) | -                 |
| 83 | Litigation Reserve  | 920,191            | 57,231             | 488,711            | (488,711)    | -                 |
| 84 | 190ITC- Deferred Debit ITC  | 8,681,932          | 7,796,588          | 8,239,260          | (8,239,260)  | -                 |
| 85 | 282FAS- Deferred Debit FAS-109  | (156,913,960)      | (151,981,532)      | (154,447,746)      | 154,447,746  | -                 |
| 86 | REG ASSET - TRANSMISSION COST ADJUSTMENT                                | 20,092,214         | 2,332,718          | 11,212,466         | (11,212,466) | -                 |
| 87 | Section 59e Adjustment  | 25,474,193         | -                  | 12,737,096         | (12,737,096) | -                 |
| 88 | Regulatory Liability - Rate Change                                      | 3,601,788          | 2,882,425          | 3,242,106          | (3,242,106)  | -                 |
| 89 | Operating Lease   | 75,166,929         | 78,883,080         | 77,025,005         | (77,025,005) | -                 |
| 90 | Total Other Related   | (7,077,392)        | (43,201,728)       | (25,139,560)       | 25,139,560   | -                 |
| 91 |   |                    |                    |                    |              |                   |
| 92 |   |                    |                    |                    |              |                   |
| 93 | <b>Total Account 190 (Form No. 1, page 234, line 8, cols b &amp; c)</b> | <b>738,476,719</b> | <b>834,846,421</b> | <b>788,717,204</b> |              | <b>51,145,579</b> |

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

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

Public Service Company of Colorado  
 Transmission Formula Rate Template  
 Twelve Months Ended December 31, 2022  
 Deficient Accumulated Deferred Income Taxes (Debits)

Table 9.1  
 WP B-3-Deficient ADIT

| Line No. | Account No.  | (Excess)/Deficient Non-Plant ADIT Balances |            |                 |             |                          | (Excess)/Deficient ADIT Amortization (4) |             |                       | Remaining Years to Amortize |
|----------|--|--|------------|-----------------|-------------|--------------------------|--|-------------|-----------------------|-----------------------------|
|          |  | Balance at                                 |            | Average Balance | Adjustments | Adjusted Average Balance | ADIT Amortization                        | Adjustments | Adjusted Amortization |                             |
|          |  | 12/31/2021                                 | 12/31/2022 |                 |             |                          |  |             |                       |                             |
| 1        | Account 190- Accumulated Deferred Income Taxes (1)                       |  |            |                 |             |                          |  |             |                       |                             |
| 2        | Plant Related- Direct Assigned to Transmission                           |  |            |                 |             |                          |  |             |                       |                             |
| 3        | Electric Distribution  |  |            |                 |             |                          | (3,144,736)                              | 3,144,736   | -                     | ARAM                        |
| 4        | Electric Distribution-Prod   |  |            |                 |             |                          |  |             | -                     | ARAM                        |
| 5        | Electric Transmission  |  |            |                 |             |                          | (321,332)                                | -           | (321,332)             | ARAM                        |
| 6        | Electric Transmission-Prod   |  |            |                 |             |                          |  |             | -                     | ARAM                        |
| 7        | Electric General-Prod  |  |            |                 |             |                          |  |             | -                     | ARAM                        |
| 8        | Production   |  |            |                 |             |                          | (1,378,312)                              | 1,378,312   | -                     | ARAM                        |
| 9        | Total Plant Related- Direct Assigned to Transmission                     |  |            |                 |             |                          | (4,844,379)                              | 4,823,047   | (321,332)             |                             |
| 10       |  |  |            |                 |             |                          |  |             |                       |                             |
| 11       | Plant Related- Allocated to Transmission                                 |  |            |                 |             |                          |  |             |                       |                             |
| 12       | Common General   |  |            |                 |             |                          | (10,998)                                 | -           | (10,998)              | ARAM                        |
| 13       | Common Intangible  |  |            |                 |             |                          | (463)                                    | -           | (463)                 | ARAM                        |
| 14       | Electric General   |  |            |                 |             |                          | (37,274)                                 | -           | (37,274)              | ARAM                        |
| 15       | Electric Intangible  |  |            |                 |             |                          | (1,853)                                  | -           | (1,853)               | ARAM                        |
| 16       | Total Plant Related- Allocated to Transmission                           |  |            |                 |             |                          | (50,589)                                 | -           | (50,589)              |                             |
| 17       | Labor Allocation Factors, ATRR Est. Line 155                             |  |            |                 |             |                          |  |             | 10.56%                |                             |
| 18       | Total Plant Related Allocated to Transmission                            |  |            |                 |             |                          |  |             | (5,344)               |                             |
| 19       |  |  |            |                 |             |                          |  |             |                       |                             |
| 20       | Total Account 190 Deficient ADIT Amortization                            |  |            |                 |             |                          | (4,894,967)                              | 4,823,047   | (326,675)             |                             |
| 21       |  |  |            |                 |             |                          |  |             |                       |                             |
| 22       | Account 182.3 - Regulatory Assets (2)                                    |  |            |                 |             |                          |  |             |                       |                             |
| 23       | Production Related - Demand  |  |            |                 |             |                          |  |             |                       |                             |
| 24       |  |  |            |                 |             |                          |  |             |                       |                             |
| 25       | Total Production - Demand Related  |  |            |                 |             |                          |  |             |                       |                             |
| 26       |  |  |            |                 |             |                          |  |             |                       |                             |
| 27       | Production Related - Energy  |  |            |                 |             |                          |  |             |                       |                             |
| 28       | Fuel Tax Credit - Inc. Addback   | 119  | -          | 59              | (59)        | -                        | (119)                                    | 119         | -                     | -                           |
| 29       | Trapper Mine Reclamation   | 45,812                                     | -          | 22,906          | (22,906)    | -                        | (45,812)                                 | 45,812      | -                     | -                           |
| 30       | Total Production - Energy Related  | 45,930                                     | -          | 22,965          | (22,965)    | -                        | (45,930)                                 | 45,930      | -                     | -                           |
| 31       |  |  |            |                 |             |                          |  |             |                       |                             |
| 32       | Plant Related- Direct Assigned to Transmission                           |  |            |                 |             |                          |  |             |                       |                             |
| 33       | NOL Carryforward- Distribution   | 4,506,717                                  | 4,410,829  | 4,458,773       | (4,458,773) | -                        | (95,888)                                 | 95,888      | -                     | 46                          |
| 34       | NOL Carryforward- Transmission   | 1,258,963                                  | 1,232,206  | 1,245,600       | -           | 1,245,600                | (26,787)                                 | -           | (26,787)              | 46                          |
| 35       | NOL Carryforward- Production   | 1,105,323                                  | 1,081,805  | 1,093,564       | (1,093,564) | -                        | (23,518)                                 | 23,518      | -                     | 46                          |
| 36       | Proration Adjustment (3)   |  |            | 3,625           | -           | 3,625                    | -  | -           | -                     | -                           |
| 37       | Total Plant Related- Direct Assigned to Transmission                     | 6,871,033                                  | 6,724,841  | 6,801,562       | (5,552,337) | 1,249,224                | (146,192)                                | 119,405     | (26,787)              |                             |
| 38       |  |  |            |                 |             |                          |  |             |                       |                             |
| 39       | Plant Related- Allocated to Transmission                                 |  |            |                 |             |                          |  |             |                       |                             |
| 40       | NOL Carryforward- Common (Allocated to Electric)                         | 2,113,445                                  | 2,068,478  | 2,090,961       | -           | 2,090,961                | (44,967)                                 | -           | (44,967)              | 46                          |
| 41       | NOL Carryforward- Electric General & Intangible                          | 550,879                                    | 539,158    | 545,018         | -           | 545,018                  | (11,721)                                 | -           | (11,721)              | 46                          |
| 42       | Proration Adjustment (3)   |  |            | 2,143           | -           | 2,143                    | -  | -           | -                     | -                           |
| 43       | Total Plant Related- Allocated to Transmission                           | 2,664,323                                  | 2,607,635  | 2,638,122       | -           | 2,638,122                | (56,688)                                 | -           | (56,688)              |                             |
| 44       | Labor Allocation Factors, ATRR Est. Line 155                             |  |            |                 |             |                          |  |             | 10.56%                |                             |
| 45       | Total Plant Related Allocated to Transmission                            |  |            |                 |             |                          |  |             | (5,988)               |                             |
| 46       |  |  |            |                 |             |                          |  |             |                       |                             |
| 47       | Related to All Plant   |  |            |                 |             |                          |  |             |                       |                             |
| 48       | Environmental Remediation  | 641  | -          | 320             | -           | 320                      | (641)                                    | -           | (641)                 | -                           |
| 49       | Inventory Reserve  | 18,951                                     | -          | 9,425           | -           | 9,425                    | (18,951)                                 | -           | (18,951)              | -                           |
| 50       | State Tax Deduction Cash vs Accrual                                      | 298,547                                    | -          | 149,273         | -           | 149,273                  | (298,547)                                | -           | (298,547)             | -                           |
| 51       | Enterprise Zone Credit - State DIT Only                                  | (520,357)                                  | -          | (260,179)       | 260,179     | -                        | 520,357                                  | (520,357)   | -                     | -                           |
| 52       | State Credit Valuation Allowance   | 200,453                                    | -          | 100,226         | (100,226)   | -                        | (200,453)                                | 200,453     | -                     | -                           |
| 53       | Total Related to All Plant   | (1,866)                                    | -          | (933)           | 159,952     | 159,019                  | 1,866                                    | (319,904)   | (318,038)             | 18.31%                      |
| 54       | Labor Allocation Factors, ATRR Est. Line 155                             |  |            |                 |             |                          |  |             | 18.31%                |                             |
| 55       | Allocated Total Related to All Plant                                     |  |            |                 |             |                          |  |             | (58,247)              |                             |
| 56       |  |  |            |                 |             |                          |  |             |                       |                             |
| 57       | Labor Related  |  |            |                 |             |                          |  |             |                       |                             |
| 58       | Employee Incentive Plans   | 100,825                                    | -          | 50,412          | -           | 50,412                   | (100,825)                                | -           | (100,825)             | -                           |
| 59       | Deferred Compensation Plan Reserve                                       | 64,205                                     | -          | 32,102          | -           | 32,102                   | (64,205)                                 | -           | (64,205)              | -                           |
| 60       | Vacation Accrual   | 181,617                                    | -          | 90,809          | -           | 90,809                   | (181,617)                                | -           | (181,617)             | -                           |
| 61       | Performance Share Plan   | 19,146                                     | -          | 9,573           | -           | 9,573                    | (19,146)                                 | -           | (19,146)              | -                           |
| 62       | Post Employment Benefits - FAS 106                                       | 80,748                                     | -          | 40,374          | -           | 40,374                   | (80,748)                                 | -           | (80,748)              | -                           |
| 63       | Post Employment Benefits - FAS 112                                       | 59,020                                     | -          | 29,510          | -           | 29,510                   | (59,020)                                 | -           | (59,020)              | -                           |
| 64       | Performance Recognition Awards   | 491  | -          | 245             | -           | 245                      | (491)                                    | -           | (491)                 | -                           |
| 65       | Non-Qualified Pension Plans  | 966  | 805        | 886             | -           | 886                      | (161)                                    | -           | (161)                 | 5                           |
| 66       | Deferred Rent  | 390,094                                    | -          | 195,047         | -           | 195,047                  | (390,094)                                | -           | (390,094)             | -                           |
| 67       | Total Labor Related  | 897,111                                    | 805        | 448,958         | -           | 448,958                  | (896,306)                                | -           | (896,306)             |                             |
| 68       | Labor Allocation Factors, ATRR Est. Line 155                             |  |            |                 |             |                          |  |             | 10.56%                |                             |
| 69       | Allocated Total Labor Related  |  |            |                 |             |                          |  |             | (94,681)              |                             |
| 70       |  |  |            |                 |             |                          |  |             |                       |                             |
| 71       | Retail Related   |  |            |                 |             |                          |  |             |                       |                             |
| 72       | SchM-116 - Bad Debt Reserve - Net of RDF                                 | 268,333                                    | -          | 134,166         | (134,166)   | -                        | (268,333)                                | 268,333     | -                     | -                           |
| 73       | Total Retail Related   | 268,333                                    | -          | 134,166         | (134,166)   | -                        | (268,333)                                | 268,333     | -                     | -                           |
| 74       |  |  |            |                 |             |                          |  |             |                       |                             |
| 75       | Other Non-Transmission Related   |  |            |                 |             |                          |  |             |                       |                             |
| 76       | Litigation Reserve   | 16,542                                     | -          | 8,271           | (8,271)     | -                        | (16,542)                                 | 16,542      | -                     | -                           |
| 77       | Total Other Related  | 16,542                                     | -          | 8,271           | (8,271)     | -                        | (16,542)                                 | 16,542      | -                     | -                           |
| 78       |  |  |            |                 |             |                          |  |             |                       |                             |
| 79       | Total Account 182.3 Deficient ADIT Balances and Amortization             |  |            |                 |             |                          |  |             |                       |                             |
| 80       |  |  |            |                 |             |                          |  |             |                       |                             |
| 81       | Total (Excess)/Deficient Non-Plant ADIT Regulatory Assets & Amortization | 10,761,406                                 | 9,333,282  | 10,053,111      | (5,557,788) | 1,604,451                | (6,323,092)                              | 4,653,353   | (512,379)             |                             |

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

Public Service Company of Colorado  
 Transmission Formula Rate Template  
 Twelve Months Ended December 31, 2022  
 Deficient Accumulated Deferred Income Taxes (Debits)

Table 9.1  
 WP B-3-Deficient ADIT

| Line No. | Account No.  | (Excess)/Deficient Non-Plant ADIT Balances |            |                 |             |                          | (Excess)/Deficient ADIT Amortization (4) |             |                       | Remaining Years to Amortize |
|----------|--|--|------------|-----------------|-------------|--------------------------|--|-------------|-----------------------|-----------------------------|
|          |  | Balance at                                 |            | Average Balance | Adjustments | Adjusted Average Balance | ADIT Amortization                        | Adjustments | Adjusted Amortization |                             |
|          |  | 12/31/2021                                 | 12/31/2022 |                 |             |                          |  |             |                       |                             |
| 1        | Account 190- Accumulated Deferred Income Taxes (1)                       |  |            |                 |             |                          |  |             |                       |                             |
| 2        | Plant Related- Direct Assigned to Transmission                           |  |            |                 |             |                          |  |             |                       |                             |
| 3        | Electric Distribution  |  |            |                 |             |                          | (3,386,624)                              | 3,386,624   | -                     | ARAM                        |
| 4        | Electric Distribution-Prod   |  |            |                 |             |                          |  |             | -                     | ARAM                        |
| 5        | Electric Transmission  |  |            |                 |             |                          | (341,854)                                | -           | (341,854)             | ARAM                        |
| 6        | Electric Transmission-Prod   |  |            |                 |             |                          | (26,977)                                 | 26,977      | -                     | ARAM                        |
| 7        | Electric General-Prod  |  |            |                 |             |                          | -  | -           | -                     | ARAM                        |
| 8        | Production   |  |            |                 |             |                          | (1,584,606)                              | 1,584,606   | -                     | ARAM                        |
| 9        | Total Plant Related- Direct Assigned to Transmission                     |  |            |                 |             |                          | (5,320,061)                              | 4,978,207   | (341,854)             |                             |
| 10       |  |  |            |                 |             |                          |  |             |                       |                             |
| 11       | Plant Related- Allocated to Transmission                                 |  |            |                 |             |                          |  |             |                       |                             |
| 12       | Common General   |  |            |                 |             |                          | (8,211)                                  | -           | (8,211)               | ARAM                        |
| 13       | Common Intangible  |  |            |                 |             |                          | (4,331)                                  | -           | (4,331)               | ARAM                        |
| 14       | Electric General   |  |            |                 |             |                          | (43,270)                                 | -           | (43,270)              | ARAM                        |
| 15       | Electric Intangible  |  |            |                 |             |                          | (1,892)                                  | -           | (1,892)               | ARAM                        |
| 16       | Total Plant Related- Allocated to Transmission                           |  |            |                 |             |                          | (58,304)                                 | -           | (58,304)              |                             |
| 17       | Labor Allocation Factors, ATRR Act. Line 155                             |  |            |                 |             |                          |  |             | 9.59%                 |                             |
| 18       | Total Plant Related Allocated to Transmission                            |  |            |                 |             |                          |  |             | (5,994)               |                             |
| 19       |  |  |            |                 |             |                          |  |             |                       |                             |
| 20       | Total Account 190 Deficient ADIT Amortization (FF1 Page 234, Footnote)   |  |            |                 |             |                          | (5,378,365)                              | 4,978,207   | (347,448)             |                             |
| 21       |  |  |            |                 |             |                          |  |             |                       |                             |
| 22       | Account 182.3 - Regulatory Assets (2)                                    |  |            |                 |             |                          |  |             |                       |                             |
| 23       | Production Related - Demand  |  |            |                 |             |                          |  |             |                       |                             |
| 24       |  |  |            |                 |             |                          |  |             |                       |                             |
| 25       | Total Production - Demand Related  |  |            |                 |             |                          |  |             |                       |                             |
| 26       |  |  |            |                 |             |                          |  |             |                       |                             |
| 27       | Production Related - Energy  |  |            |                 |             |                          |  |             |                       |                             |
| 28       | Fuel Tax Credit - Inc Addback  | 119  | -          | 59              | (59)        | -                        | (119)                                    | 119         | -                     |                             |
| 29       | Transfer Mine Reclamation  | 45,812                                     | -          | 22,906          | (22,906)    | -                        | (45,812)                                 | 45,812      | -                     |                             |
| 30       | Total Production - Energy Related  | 45,930                                     | -          | 22,965          | (22,965)    | -                        | (45,930)                                 | 45,930      | -                     |                             |
| 31       |  |  |            |                 |             |                          |  |             |                       |                             |
| 32       | Plant Related- Direct Assigned to Transmission                           |  |            |                 |             |                          |  |             |                       |                             |
| 33       | NOL Carryforward- Transmission   | 1,258,993                                  | 1,232,206  | 1,245,600       | -           | 1,245,600                | (26,787)                                 | -           | (26,787)              | 46                          |
| 34       | NOL Carryforward- Distribution   | 4,506,717                                  | 4,410,829  | 4,458,773       | (4,458,773) | -                        | (95,888)                                 | 95,888      | -                     | 46                          |
| 35       | NOL Carryforward- Production   | 1,105,323                                  | 1,081,805  | 1,093,564       | (1,093,564) | -                        | (23,518)                                 | 23,518      | -                     | 46                          |
| 36       | Proration Adjustment (3)   |  |            | 3,625           | -           | 3,625                    |  |             |                       |                             |
| 37       | Total Plant Related- Direct Assigned to Transmission                     | 6,871,033                                  | 6,724,841  | 6,801,562       | (5,552,337) | 1,249,224                | (146,192)                                | 119,405     | (26,787)              |                             |
| 38       |  |  |            |                 |             |                          |  |             |                       |                             |
| 39       | Plant Related- Allocated to Transmission                                 |  |            |                 |             |                          |  |             |                       |                             |
| 40       | NOL Carryforward- Common (Allocated to Electric)                         | 2,113,445                                  | 2,068,478  | 2,090,961       | -           | 2,090,961                | (44,967)                                 | -           | (44,967)              | 46                          |
| 41       | NOL Carryforward- Electric General & Intangible                          | 550,878                                    | 539,157    | 545,018         | -           | 545,018                  | (11,721)                                 | -           | (11,721)              | 46                          |
| 42       | Proration Adjustment (3)   |  |            | 2,143           | -           | 2,143                    |  |             |                       |                             |
| 43       | Total Plant Related- Allocated to Transmission                           | 2,664,323                                  | 2,607,635  | 2,635,979       | -           | 2,638,122                | (56,688)                                 | -           | (56,688)              |                             |
| 44       | Labor Allocation Factors, ATRR Act. Line 155                             |  |            |                 |             |                          |  |             | 9.59%                 |                             |
| 45       | Total Plant Related Allocated to Transmission                            |  |            |                 |             |                          |  |             | (5,439)               |                             |
| 46       |  |  |            |                 |             |                          |  |             |                       |                             |
| 47       | Related to All Plant   |  |            |                 |             |                          |  |             |                       |                             |
| 48       | Environmental Remediation  | 641  | -          | 320             | -           | 320                      | (641)                                    | -           | (641)                 |                             |
| 49       | Inventory Reserve  | 18,851                                     | -          | 9,425           | -           | 9,425                    | (18,851)                                 | -           | (18,851)              |                             |
| 50       | State Tax Deduction Cash vs Accrual                                      | 298,547                                    | -          | 149,273         | -           | 149,273                  | (298,547)                                | -           | (298,547)             |                             |
| 51       | Enterprise Zone Credit - State DIT Only                                  | (520,357)                                  | -          | (260,179)       | 260,179     | -                        | 520,357                                  | (520,357)   | -                     |                             |
| 52       | State Credit Valuation Allowance   | 200,453                                    | -          | 100,226         | (100,226)   | -                        | (200,453)                                | 200,453     | -                     |                             |
| 53       | Total Related to All Plant   | (1,866)                                    | -          | (933)           | 159,952     | 159,019                  | 1,866                                    | (520,357)   | (318,038)             |                             |
| 54       | Net Plant Allocation Factor, ATRR Act. Line 37                           |  |            |                 |             |                          |  |             | 18.23%                |                             |
| 55       | Allocated Total Related to All Plant                                     |  |            |                 |             |                          |  |             | (57,982)              |                             |
| 56       |  |  |            |                 |             |                          |  |             |                       |                             |
| 57       | Labor Related  |  |            |                 |             |                          |  |             |                       |                             |
| 58       | Employee Incentive Plans   | 100,825                                    | -          | 50,412          | -           | 50,412                   | (100,825)                                | -           | (100,825)             |                             |
| 59       | Deferred Compensation Plan Reserve                                       | 64,205                                     | -          | 32,102          | -           | 32,102                   | (64,205)                                 | -           | (64,205)              |                             |
| 60       | Vacation Accrual   | 181,617                                    | -          | 90,809          | -           | 90,809                   | (181,617)                                | -           | (181,617)             |                             |
| 61       | Performance Share Plan   | 19,146                                     | -          | 9,573           | -           | 9,573                    | (19,146)                                 | -           | (19,146)              |                             |
| 62       | SchM-113 - Retiree Medical - FAS 106                                     | 80,748                                     | -          | 40,374          | -           | 40,374                   | (80,748)                                 | -           | (80,748)              |                             |
| 63       | Post Employment Benefits - FAS 112                                       | 59,020                                     | -          | 29,510          | -           | 29,510                   | (59,020)                                 | -           | (59,020)              |                             |
| 64       | Performance Recognition Awards   | 491  | -          | 245             | -           | 245                      | (491)                                    | -           | (491)                 |                             |
| 65       | Non-Qualified Pension Plans  | 966  | 805        | 886             | -           | 886                      | (161)                                    | -           | (161)                 | 1                           |
| 66       | Deferred Rent  | 390,094                                    | -          | 195,047         | -           | 195,047                  | (390,094)                                | -           | (390,094)             |                             |
| 67       | Total Labor Related  | 897,111                                    | 805        | 448,958         | -           | 448,958                  | (896,306)                                | -           | (896,306)             |                             |
| 68       | Labor Allocation Factors, ATRR Act. Line 155                             |  |            |                 |             |                          |  |             | 9.59%                 |                             |
| 69       | Allocated Total Labor Related  |  |            |                 |             |                          |  |             | (85,992)              |                             |
| 70       |  |  |            |                 |             |                          |  |             |                       |                             |
| 71       | Retail Related   |  |            |                 |             |                          |  |             |                       |                             |
| 72       | Bad Debts  | 268,333                                    | -          | 268,333         | (268,333)   | -                        | (268,333)                                | 268,333     | -                     |                             |
| 73       | Total Retail Related   | 268,333                                    | -          | 268,333         | (268,333)   | -                        | (268,333)                                | 268,333     | -                     |                             |
| 74       |  |  |            |                 |             |                          |  |             |                       |                             |
| 75       | Other Non-Transmission Related   |  |            |                 |             |                          |  |             |                       |                             |
| 76       | Litigation Reserve   | 16,542                                     | -          | 16,542          | (16,542)    | -                        | (16,542)                                 | 16,542      | -                     |                             |
| 77       | Total Other Related  | 16,542                                     | -          | 16,542          | (16,542)    | -                        | (16,542)                                 | 16,542      | -                     |                             |
| 78       |  |  |            |                 |             |                          |  |             |                       |                             |
| 79       | Total Account 182.3 Deficient ADIT Balances and Amortization             |  |            |                 |             |                          |  |             |                       |                             |
| 80       |  |  |            |                 |             |                          |  |             |                       |                             |
| 81       | Total (Excess)/Deficient Non-Plant ADIT Regulatory Assets & Amortization | 10,761,406                                 | 9,333,281  | 10,193,405      | -           | 1,574,390                | (1,428,125)                              |             | (176,199)             |                             |

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

Public Service Company of Colorado  
 Transmission Formula Rate Template  
 Twelve Months Ended December 31, 2022  
 Acquisition Adjustment

Table 10  
 WP\_B-4

| Estimated                                       |               |                                 |            |   |             |                                 |           |   |            |                                 |           |   |             |                                 |          |                      |           |
|---|---------------|---------------------------------|------------|---|-------------|---------------------------------|-----------|---|------------|---------------------------------|-----------|---|-------------|---------------------------------|----------|----------------------|-----------|
| FERC 114- Electric Plant Acquisition Adjustment |               |                                 |            | FERC 115- Accumulated Provision for Amortization of Electric Plant Acquisition Adjustment |             |                                 |           | Net Acquisition Adjustment (Amount included in Rate Base) |            |                                 |           | FERC 406 (Amount included in Depreciation and Amortization Expense) |             |                                 |          |                      |           |
| Line No   | Description   | Transmission Serving Production |            | Transmission Serving  | Total (1)   | Transmission Serving Production |           | Transmission Serving                                      | Total (2)  | Transmission Serving Production |           | Transmission Serving  | Total       | Transmission Serving Production |          | Transmission Serving | Total (3) |
|   |               | Col. (a)                        | Col. (b)   | Col. (c)  | Col. (d)    | Col. (e)                        | Col. (f)  | Col. (g)  | Col. (h)   | Col. (i)                        | Col. (j)  | Col. (k)  | Col. (l)    | Col. (m)                        | Col. (n) | Col. (o)             | Col. (p)  |
| <b>Estimated Balance</b>                        |               |                                 |            |   |             |                                 |           |   |            |                                 |           |   |             |                                 |          |                      |           |
| 1   | December      | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 57,789,707                      | 2,020,912 | 1,061,660   | 60,872,279 | 152,354,683                     | 8,083,564 | 4,246,597   | 164,684,843 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 2   | January       | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 58,227,508                      | 2,036,222 | 1,069,703   | 61,333,433 | 151,916,882                     | 8,068,254 | 4,238,554   | 164,223,690 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 3   | February      | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 58,665,309                      | 2,051,532 | 1,077,746   | 61,794,586 | 151,479,081                     | 8,052,944 | 4,230,511   | 163,762,536 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 4   | March         | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 59,103,109                      | 2,066,842 | 1,085,789   | 62,255,740 | 151,041,280                     | 8,037,634 | 4,222,468   | 163,301,382 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 5   | April         | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 59,540,910                      | 2,082,152 | 1,093,832   | 62,716,894 | 150,603,480                     | 8,022,324 | 4,214,425   | 162,840,229 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 6   | May           | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 59,978,711                      | 2,097,462 | 1,101,875   | 63,178,047 | 150,165,679                     | 8,007,014 | 4,206,382   | 162,379,075 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 7   | June          | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 60,416,512                      | 2,112,772 | 1,109,917   | 63,639,201 | 149,727,878                     | 7,991,704 | 4,198,339   | 161,917,921 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 8   | July          | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 60,854,313                      | 2,128,082 | 1,117,960   | 64,100,355 | 149,290,077                     | 7,976,394 | 4,190,297   | 161,456,768 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 9   | August        | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 61,292,113                      | 2,143,392 | 1,126,003   | 64,561,508 | 148,852,276                     | 7,961,084 | 4,182,254   | 160,995,614 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 10  | September     | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 61,729,914                      | 2,158,702 | 1,134,046   | 65,022,662 | 148,414,476                     | 7,945,774 | 4,174,211   | 160,534,460 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 11  | October       | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 62,167,715                      | 2,174,012 | 1,142,089   | 65,483,816 | 147,976,675                     | 7,930,464 | 4,166,168   | 160,073,307 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 12  | November      | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 62,605,516                      | 2,189,322 | 1,150,132   | 65,944,969 | 147,538,874                     | 7,915,154 | 4,158,125   | 159,612,153 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 13  | December      | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 63,043,317                      | 2,204,632 | 1,158,175   | 66,406,123 | 147,101,073                     | 7,899,844 | 4,150,082   | 159,150,999 | 437,801                         | 15,310   | 8,043                | 461,154   |
| 14  | 13 Month Avg. |                                 |            |   |             |                                 |           |   |            |                                 |           |   |             |                                 |          |                      |           |
| 15  | (Lns 2 - 14)  | 210,144,390                     | 10,104,476 | 5,308,257   | 225,557,122 | 60,416,512                      | 2,112,772 | 1,109,917   | 63,639,201 | 149,727,878                     | 7,991,704 | 4,198,339   | 161,917,921 | 5,253,610                       | 183,720  | 96,515               | 5,533,844 |

Note: Only transmission related amounts associated with the Calpine Acquisition are included. Future Acquisition Adjustment amounts will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing. The Acquisition Adjustment related to the Production function will be amortized over 40 years, Transmission Serving Production 55 years, and Transmission Serving Transmission 55 years.

Source:  
 1. Company Records  
 2. Company Records  
 3. Company Records

Public Service Company of Colorado  
 Transmission Formula Rate Template  
 Twelve Months Ended December 31, 2022  
 Acquisition Adjustment

Table 10  
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| Actual  |                               |                    |                      |   |                    |                      |                          |   |                      |                      |                    |   |                          |           |          |          |           |
|---|-------------------------------|--------------------|----------------------|---|--------------------|----------------------|--------------------------|---|----------------------|----------------------|--------------------|---|--------------------------|-----------|----------|----------|-----------|
| FERC 114- Electric Plant Acquisition Adjustment |                               |                    |                      | FERC 115- Accumulated Provision for Amortization of Electric Plant Acquisition Adjustment |                    |                      |                          | Net Acquisition Adjustment (Amount included in Rate Base) |                      |                      |                    | FERC 406 (Amount included in Depreciation and Amortization Expense) |                          |           |          |          |           |
| Line No   | Description                   | Transmission       |                      | Total (1)<br>(a)+(b)+(c)  | Transmission       |                      | Total (2)<br>(e)+(f)+(g) | Transmission  |                      | Total<br>(i)+(j)+(k) | Transmission       |   | Total (3)<br>(m)+(n)+(o) |           |          |          |           |
|   |                               | Serving Production | Serving Transmission |   | Serving Production | Serving Transmission |                          | Serving Production  | Serving Transmission |                      | Serving Production | Serving Transmission  |                          |           |          |          |           |
|   |                               | Col. (a)           | Col. (b)             | Col. (c)  | Col. (d)           | Col. (e)             | Col. (f)                 | Col. (g)  | Col. (h)             | Col. (i)             | Col. (j)           | Col. (k)  | Col. (l)                 | Col. (m)  | Col. (n) | Col. (o) | Col. (p)  |
| <b>Actual Balance</b>                           |                               |                    |                      |   |                    |                      |                          |   |                      |                      |                    |   |                          |           |          |          |           |
| 1   |                               |                    |                      |   |                    |                      |                          |   |                      |                      |                    |   |                          |           |          |          |           |
| 2   | December                      | 210,144,390        | 10,104,476           | 5,308,257   | 225,557,122        | 57,789,707           | 2,020,912                | 1,061,660   | 60,872,279           | 152,354,683          | 8,083,564          | 4,246,597   | 164,684,843              |           |          |          |           |
| 3   | January                       | 210,144,390        | 10,104,476           | 5,308,257   | 225,557,122        | 58,227,508           | 2,036,222                | 1,069,703   | 61,333,433           | 151,916,882          | 8,068,254          | 4,238,554   | 164,223,690              | 437,801   | 15,310   | 8,043    | 461,154   |
| 4   | February                      | 210,144,390        | 10,104,476           | 5,308,257   | 225,557,122        | 58,665,309           | 2,051,532                | 1,077,746   | 61,794,586           | 151,479,081          | 8,052,944          | 4,230,511   | 163,762,536              | 437,801   | 15,310   | 8,043    | 461,154   |
| 5   | March                         | 210,144,390        | 10,104,476           | 5,308,257   | 225,557,122        | 59,103,109           | 2,066,842                | 1,085,789   | 62,255,740           | 151,041,280          | 8,037,634          | 4,222,468   | 163,301,382              | 437,801   | 15,310   | 8,043    | 461,154   |
| 6   | April                         | 210,144,390        | 10,104,476           | 5,308,257   | 225,557,122        | 59,540,910           | 2,082,152                | 1,093,832   | 62,716,894           | 150,603,480          | 8,022,324          | 4,214,425   | 162,840,229              | 437,801   | 15,310   | 8,043    | 461,154   |
| 7   | May                           | 226,350,762        | 10,104,476           | 5,308,257   | 241,763,495        | 60,053,747           | 2,097,462                | 1,101,875   | 63,253,083           | 166,297,016          | 8,007,014          | 4,206,382   | 178,510,412              | 437,801   | 15,310   | 8,043    | 461,154   |
| 8   | June                          | 226,350,762        | 10,104,476           | 5,308,257   | 241,763,495        | 60,568,583           | 2,112,772                | 1,109,917   | 63,789,272           | 165,784,179          | 7,991,704          | 4,198,339   | 177,974,223              | 512,836   | 15,310   | 8,043    | 536,189   |
| 9   | July                          | 226,350,762        | 10,104,476           | 5,308,257   | 241,763,495        | 61,079,419           | 2,128,082                | 1,117,960   | 64,325,461           | 165,271,343          | 7,976,394          | 4,190,237   | 177,438,033              | 512,836   | 15,310   | 8,043    | 536,189   |
| 10  | August                        | 226,350,762        | 10,104,476           | 5,308,257   | 241,763,495        | 61,592,255           | 2,143,352                | 1,126,003   | 64,861,650           | 164,758,507          | 7,961,084          | 4,182,254   | 176,901,844              | 512,836   | 15,310   | 8,043    | 536,189   |
| 11  | September                     | 226,350,762        | 10,104,476           | 5,308,257   | 241,763,495        | 62,105,092           | 2,158,702                | 1,134,046   | 65,397,839           | 164,245,670          | 7,945,774          | 4,174,211   | 176,365,655              | 512,836   | 15,310   | 8,043    | 536,189   |
| 12  | October                       | 226,350,762        | 10,104,476           | 5,308,257   | 241,763,495        | 62,617,928           | 2,174,012                | 1,142,089   | 65,934,029           | 163,732,834          | 7,930,464          | 4,166,168   | 175,829,466              | 512,836   | 15,310   | 8,043    | 536,189   |
| 13  | November                      | 226,350,762        | 10,104,476           | 5,308,257   | 241,763,495        | 63,130,764           | 2,189,322                | 1,150,132   | 66,470,218           | 163,219,998          | 7,915,154          | 4,158,125   | 175,293,277              | 512,836   | 15,310   | 8,043    | 536,189   |
| 14  | December                      | 226,350,762        | 10,104,476           | 5,308,257   | 241,763,495        | 63,643,601           | 2,204,632                | 1,158,175   | 67,006,407           | 162,707,162          | 7,899,844          | 4,150,082   | 174,757,088              | 512,836   | 15,310   | 8,043    | 536,189   |
| 15  | 13 Month Avg.<br>(Lns 2 - 14) | 220,117,542        | 10,104,476           | 5,308,257   | 235,530,274        | 60,624,302           | 2,112,772                | 1,109,917   | 63,846,992           | 159,493,240          | 7,991,704          | 4,198,339   | 171,683,283              | 5,778,858 | 183,720  | 96,515   | 6,059,092 |

Note: Only transmission related amounts associated with the Calpine Acquisition are included. Future Acquisition Adjustment amounts will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing. The Acquisition Adjustment related to the Production function will be amortized over 40 years, Transmission Serving Production 55 years, and Transmission Serving Transmission 55 years.

Source:  
 1. FERC Account 114- FERC Form No. 1 pg. 200 Ln. 12  
 2. FERC Account 115- FERC Form No. 1 pg. 200 Ln. 32  
 3. FERC Account 406- FERC Form No. 1 pg. 114 Ln. 9

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Prepayments- FERC Account 165

Table 11  
WP B-5

| Line No.                                  | Description   | Reference   | Dec-21        | Jan-22        | Feb-22        | Mar-22        | Apr-22        | May-22        | Jun-22        | Jul-22        | Aug-22        | Sep-22        | Oct-22        | Nov-22        | Dec-22        | 13 Month Avg    |
|---|---|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
|   |   |   | Col. (a)      | Col. (b)      | Col. (a)      | Col. (d)      | Col. (e)      | Col. (f)      | Col. (g)      | Col. (h)      | Col. (i)      | Col. (i)      | Col. (k)      | Col. (l)      | Col. (m)      | Col. (n)        |
| <b>Prepayments (FERC Account 165) (1)</b> |   |   |               |               |               |               |               |               |               |               |               |               |               |               |               |                 |
| 1   | <b>Plant Related:</b>   |   |               |               |               |               |               |               |               |               |               |               |               |               |               |                 |
| 2   | Prepaid Insurance   | Company Records                                     | \$ 2,625,935  | \$ 2,405,441  | \$ 6,628,431  | \$ 5,570,310  | \$ 4,691,872  | \$ 3,618,909  | \$ 2,558,176  | \$ 1,927,913  | \$ 4,466,511  | \$ 4,894,852  | \$ 3,730,007  | \$ 3,516,702  | \$ 9,856,308  | \$ 4,345,490    |
| 3   | Prepays - Auto Licensing                                      | Company Records                                     | \$ 47,817     | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 3,678        |
| 4   | Total Plant Related   |   | \$ 2,673,752  | \$ 2,405,441  | \$ 6,628,431  | \$ 5,570,310  | \$ 4,691,872  | \$ 3,618,909  | \$ 2,558,176  | \$ 1,927,913  | \$ 4,466,511  | \$ 4,894,852  | \$ 3,730,007  | \$ 3,516,702  | \$ 9,856,308  | \$ 4,349,168    |
| 5   | Allocation Factor to Electric                                 | ATRR Est. Line 179                                  |               |               |               |               |               |               |               |               |               |               |               |               |               | 73.06%          |
| 6   | Total Plant Related Allocated to Electric                     |   |               |               |               |               |               |               |               |               |               |               |               |               |               | \$ 3,177,343    |
| 7   |   |   |               |               |               |               |               |               |               |               |               |               |               |               |               |                 |
| 8   | <b>Labor Related:</b>   |   |               |               |               |               |               |               |               |               |               |               |               |               |               |                 |
| 9   | Prepays - Other Rent/Lease                                    | Company Records                                     | \$ 786,002    | \$ 786,002    | \$ 786,002    | \$ 786,002    | \$ 786,002    | \$ 726,309    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 762,525      |
| 10  | Prepays - Hardware Maintenance                                | Company Records                                     | \$ 186,298    | \$ 324,785    | \$ 411,391    | \$ 382,879    | \$ 354,366    | \$ 326,794    | \$ 298,281    | \$ 384,630    | \$ 362,966    | \$ 450,429    | \$ 424,977    | \$ 635,264    | \$ 314,346    | \$ 373,647      |
| 11  | Prepays - Other IT  | Company Records                                     | \$ 2,240,368  | \$ 2,008,346  | \$ 1,967,594  | \$ 1,926,842  | \$ 1,886,090  | \$ 1,845,338  | \$ 1,805,378  | \$ 1,814,416  | \$ 1,772,752  | \$ 1,731,088  | \$ 1,689,423  | \$ 1,662,861  | \$ 1,761,665  | \$ 1,854,782    |
| 12  | Prepays - Other Corporate Services IT                         | Company Records                                     | \$ 5,400      | \$ 5,400      | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ 831          |
| 13  | Prepays - Other Operations Services                           | Company Records                                     | \$ (0)        | \$ (7,194)    | \$ 71,937     | \$ 64,744     | \$ 57,550     | \$ 50,356     | \$ 43,162     | \$ 35,969     | \$ 28,775     | \$ 21,581     | \$ 14,387     | \$ 7,194      | \$ 87,401     | \$ 36,505       |
| 14  | Prepays - Other Benefits                                      | Company Records                                     | \$ (38,520)   | \$ (12,932)   | \$ (16,825)   | \$ (20,318)   | \$ 50,875     | \$ 49,678     | \$ 48,209     | \$ 45,521     | \$ 43,854     | \$ 42,336     | \$ 40,768     | \$ 39,072     | \$ 37,440     | \$ 23,781       |
| 15  | Total Labor Related   |   | \$ 3,179,548  | \$ 3,104,407  | \$ 3,220,100  | \$ 3,140,148  | \$ 3,134,882  | \$ 2,998,474  | \$ 2,945,961  | \$ 3,031,465  | \$ 2,959,276  | \$ 2,996,363  | \$ 2,920,485  | \$ 3,095,321  | \$ 2,951,782  | \$ 3,052,170    |
| 16  | Allocation Factor to Electric                                 | ATRR Est. Line 179                                  |               |               |               |               |               |               |               |               |               |               |               |               |               | 73.06%          |
| 17  | Total Labor Related Allocated to Electric                     |   |               |               |               |               |               |               |               |               |               |               |               |               |               | \$ 2,229,804    |
| 18  |   |   |               |               |               |               |               |               |               |               |               |               |               |               |               |                 |
| 19  | <b>Transmission Related:</b>                                  |   |               |               |               |               |               |               |               |               |               |               |               |               |               |                 |
| 20  | Prepays - Transmission Expense                                | Company Records                                     | \$ 3,616,557  | \$ 3,047,491  | \$ 2,774,977  | \$ 2,497,933  | \$ 2,220,888  | \$ 1,943,843  | \$ 1,662,268  | \$ 1,385,223  | \$ 1,108,179  | \$ 831,134    | \$ 554,089    | \$ 3,589,643  | \$ 3,312,598  | \$ 2,195,756    |
| 21  | Total Transmission Related                                    |   | \$ 3,616,557  | \$ 3,047,491  | \$ 2,774,977  | \$ 2,497,933  | \$ 2,220,888  | \$ 1,943,843  | \$ 1,662,268  | \$ 1,385,223  | \$ 1,108,179  | \$ 831,134    | \$ 554,089    | \$ 3,589,643  | \$ 3,312,598  | \$ 2,195,756    |
| 22  |   |   |               |               |               |               |               |               |               |               |               |               |               |               |               |                 |
| 23  | <b>Other Related: Non-Transmission</b>                        |   |               |               |               |               |               |               |               |               |               |               |               |               |               |                 |
| 24  | Prepays - Regulatory Fees                                     | Company Records                                     | \$ 2,546,084  | \$ 1,696,842  | \$ 848,695    | \$ 2,546,084  | \$ 1,697,389  | \$ 848,695    | \$ 2,504,009  | \$ 1,669,340  | \$ 834,670    | \$ 8,083,296  | \$ 7,185,152  | \$ 6,287,008  | \$ 5,388,864  | \$ 3,241,240    |
| 25  | Prepays - Gas Imbalances                                      | Company Records                                     | \$ 44,640     | \$ 664,400    | \$ 573,140    | \$ 203,010    | \$ 193,735    | \$ 82,835     | \$ 165,375    | \$ 303,945    | \$ 158,470    | \$ 260,965    | \$ 1,867,570  | \$ 1,443,110  | \$ 2,692,930  | \$ 665,702      |
| 26  | Prepays - Other   | Company Records                                     | \$ 79,798     | \$ 183,570    | \$ 162,748    | \$ 46,598     | \$ 31,065     | \$ 15,532     | \$ 289,699    | \$ 77,664     | \$ 62,131     | \$ 46,598     | \$ 31,065     | \$ 15,532     | \$ 89,700     | \$ 87,054       |
| 27  | Prepays - Other Transmission                                  | Company Records                                     | \$ (248,462)  | \$ 19,224     | \$ (5,111)    | \$ (27,811)   | \$ (52,147)   | \$ (76,462)   | \$ (100,730)  | \$ (126,786)  | \$ (151,122)  | \$ (175,457)  | \$ (199,792)  | \$ (224,127)  | \$ (161,535)  | \$ (117,718)    |
| 28  | Prepaid Interest - Commercial Paper                           | Company Records                                     | \$ -          | \$ 48,002     | \$ 35,863     | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ 269        | \$ -          | \$ 5,811      | \$ 6,919        |
| 29  | Prepays - Other Energy Supply                                 | Company Records                                     | \$ 391,557    | \$ 2,613,872  | \$ 1,983,329  | \$ 1,023,286  | \$ 329,746    | \$ 3,101,529  | \$ 2,240,545  | \$ 2,373,302  | \$ 3,533,466  | \$ 3,254,617  | \$ 2,312,889  | \$ 4,539,307  | \$ 2,678,677  | \$ 2,336,625    |
| 30  | Prepays - Other Distribution Utility                          | Company Records                                     | \$ 142,450    | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ 663,649    | \$ 62,008       |
| 31  | Other Prepaid-TU  | Company Records                                     | \$ 248,462    | \$ 248,462    | \$ 248,462    | \$ 248,462    | \$ 248,462    | \$ 248,462    | \$ 248,462    | \$ 248,462    | \$ 248,462    | \$ 248,462    | \$ 248,462    | \$ 248,462    | \$ 248,462    | \$ 248,462      |
| 32  | Prepaid Water   | Company Records                                     | \$ 2,352,557  | \$ 1,656,250  | \$ 1,645,833  | \$ 1,635,417  | \$ 1,625,000  | \$ 1,614,583  | \$ 1,604,167  | \$ 1,593,750  | \$ 1,583,333  | \$ 1,572,917  | \$ 1,562,500  | \$ 1,552,083  | \$ 1,541,667  | \$ 1,656,927    |
| 33  | Total Other Related   |   | \$ 5,557,085  | \$ 7,130,622  | \$ 5,492,959  | \$ 5,675,045  | \$ 4,073,250  | \$ 5,835,154  | \$ 6,951,526  | \$ 6,139,676  | \$ 6,269,410  | \$ 13,291,397 | \$ 13,008,115 | \$ 13,861,375 | \$ 13,148,225 | \$ 8,187,218    |
| 34  | Allocation Factor to Electric                                 | ATRR Est. Line 179                                  |               |               |               |               |               |               |               |               |               |               |               |               |               | 73.06%          |
| 35  | Total Other Related Allocated to Electric                     |   |               |               |               |               |               |               |               |               |               |               |               |               |               | \$ 5,981,281.35 |
| 36  | <b>Total Prepayments</b>                                      | Lines 4 + 15 + 21 + 33                              | \$ 15,026,943 | \$ 15,687,962 | \$ 18,116,467 | \$ 16,883,435 | \$ 14,120,893 | \$ 14,396,380 | \$ 14,117,931 | \$ 12,484,276 | \$ 14,803,375 | \$ 22,013,746 | \$ 20,212,697 | \$ 24,063,041 | \$ 29,268,913 |                 |
| 37  |   |   |               |               |               |               |               |               |               |               |               |               |               |               |               |                 |
| 38  | <b>Additional Prepayments included in the FERC Form No. 1</b> |   |               |               |               |               |               |               |               |               |               |               |               |               |               |                 |
| 39  | Prepays - Income Taxes - Federal                              | Company Records                                     | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -            |
| 40  | Prepays - Income Taxes - State                                | Company Records                                     | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -            |
| 41  | Prepays - Taxes   | Company Records                                     | \$ 1,500,000  | \$ 1,500,000  | \$ 1,562,500  | \$ 875,000    | \$ 937,500    | \$ 1,000,000  | \$ 1,062,500  | \$ 1,187,500  | \$ 1,250,000  | \$ 1,312,500  | \$ 1,375,000  | \$ 1,437,500  | \$ 1,500,000  | \$ 1,269,231    |
| 42  |   |   |               |               |               |               |               |               |               |               |               |               |               |               |               | \$ 1,269,231    |
| 43  | <b>Total</b>  | FERC Form No. 1 pg. 111,<br>Line 57, Col. (c) & (d) | \$ 16,526,943 | \$ 17,187,962 | \$ 19,678,967 | \$ 17,758,435 | \$ 15,058,393 | \$ 15,396,380 | \$ 15,180,431 | \$ 13,671,776 | \$ 16,053,375 | \$ 23,326,246 | \$ 21,587,697 | \$ 25,500,541 | \$ 30,768,913 |                 |

Note 1: Prepayments are the 13-month average of the most recent calendar year actuals.

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Prepayments- FERC Account 165

Table 11  
WP B-5

Actual

| Line No.                                  | Description   | Reference  | Dec-21        | Jan-22        | Feb-22        | Mar-22        | Apr-22        | May-22        | Jun-22        | Jul-22        | Aug-22        | Sep-22        | Oct-22        | Nov-22        | Dec-22        | 13 Month Avg  |
|---|---|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|   |   |  | Col. (a)      | Col. (b)      | Col. (a)      | Col. (d)      | Col. (e)      | Col. (f)      | Col. (g)      | Col. (h)      | Col. (i)      | Col. (j)      | Col. (k)      | Col. (l)      | Col. (m)      | Col. (n)      |
| <b>Prepayments (FERC Account 165) (1)</b> |   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 1   | <b>Plant Related:</b>   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 2   | Prepaid Insurance   | Company Records                                  | \$ 12,687,810 | \$ 11,091,015 | \$ 9,648,748  | \$ 8,064,584  | \$ 6,484,308  | \$ 4,863,386  | \$ 3,508,651  | \$ 2,541,403  | \$ 1,574,155  | \$ 7,927,590  | \$ 8,099,529  | \$ 7,070,689  | \$ 12,872,197 | \$ 7,418,005  |
| 3   | Total Plant Related   |  | \$ 12,687,810 | \$ 11,091,015 | \$ 9,648,748  | \$ 8,064,584  | \$ 6,484,308  | \$ 4,863,386  | \$ 3,508,651  | \$ 2,541,403  | \$ 1,574,155  | \$ 7,927,590  | \$ 8,099,529  | \$ 7,070,689  | \$ 12,872,197 | \$ 7,418,005  |
| 4   | Allocation Factor to Electric                                 | ATRR Act Line 179                                |               |               |               |               |               |               |               |               |               |               |               |               |               | 72.60%        |
| 5   | Total Plant Related Allocated to Electric                     |  |               |               |               |               |               |               |               |               |               |               |               |               |               | \$ 5,385,460  |
| 6   |   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 7   | <b>Labor Related:</b>   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 8   | Prepays - Other Rent/Lease                                    | Company Records                                  | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | \$ 750,930    | 750,930       |
| 9   | Prepays - Hardware Maintenance                                | Company Records                                  | \$ 1,524,608  | \$ 1,510,968  | \$ 1,444,163  | \$ 1,437,804  | \$ 1,793,562  | \$ 1,791,859  | \$ 3,416,634  | \$ 3,607,623  | \$ 3,739,232  | \$ 3,457,633  | \$ 3,356,202  | \$ 3,316,488  | \$ 3,630,467  | 2,617,480     |
| 10  | Prepays - Other IT  | Company Records                                  | \$ 1,968,009  | \$ 1,906,503  | \$ 2,083,535  | \$ 2,040,522  | \$ 1,966,744  | \$ 1,892,966  | \$ 1,819,188  | \$ 1,747,403  | \$ 1,788,949  | \$ 2,458,591  | \$ 2,297,505  | \$ 2,136,420  | \$ 2,721,131  | 2,063,651     |
| 11  | Prepays - Other Operations Services                           | Company Records                                  | \$ (0)        | \$ 66,482     | \$ 60,438     | \$ 54,394     | \$ 48,350     | \$ 42,307     | \$ 36,263     | \$ 30,219     | \$ 24,175     | \$ 18,131     | \$ 12,088     | \$ 6,944      | \$ (0)        | 30,684        |
| 12  | Prepays - Other Benefits                                      | Company Records                                  | \$ 17,717     | \$ 17,115     | \$ 15,547     | \$ 13,859     | \$ 12,291     | \$ 10,496     | \$ 8,670      | \$ 7,053      | \$ 5,485      | \$ 3,728      | \$ 2,035      | \$ 467        | \$ 4,515      | 9,152         |
| 13  | Total Labor Related   |  | \$ 4,261,264  | \$ 4,251,998  | \$ 4,354,613  | \$ 4,297,509  | \$ 4,571,877  | \$ 4,488,557  | \$ 6,031,684  | \$ 6,143,227  | \$ 6,308,771  | \$ 6,689,013  | \$ 6,418,759  | \$ 6,210,348  | \$ 7,107,043  | \$ 5,471,897  |
| 14  | Allocation Factor to Electric                                 | ATRR Act Line 179                                |               |               |               |               |               |               |               |               |               |               |               |               |               | 72.60%        |
| 15  | Total Labor Related Allocated to Electric                     |  |               |               |               |               |               |               |               |               |               |               |               |               |               | \$ 3,972,589  |
| 16  |   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 17  | <b>Transmission Related:</b>                                  |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 18  | Prepays - Transmission Expense                                | Company Records                                  | \$ 3,443,676  | \$ 3,156,703  | \$ 2,869,730  | \$ 2,582,757  | \$ 2,295,784  | \$ 2,008,811  | \$ 1,721,838  | \$ 1,434,865  | \$ 1,147,892  | \$ 860,919    | \$ 573,946    | \$ 1,943,838  | \$ 1,656,866  | \$ 1,976,740  |
| 19  | Prepays - Transmission Study                                  | Company Records                                  | \$ 100,000    | \$ 100,000    | \$ -          | \$ 52,500     | \$ 52,500     | \$ 102,500    | \$ 102,500    | \$ 102,500    | \$ 102,500    | \$ 111,500    | \$ 102,500    | \$ 102,500    | \$ 102,500    | \$ 87,231     |
| 20  | Total Transmission Related                                    |  | \$ 3,543,676  | \$ 3,256,703  | \$ 2,869,730  | \$ 2,635,257  | \$ 2,348,284  | \$ 2,111,311  | \$ 1,824,338  | \$ 1,537,365  | \$ 1,250,392  | \$ 972,419    | \$ 676,446    | \$ 2,046,338  | \$ 1,759,366  | \$ 2,063,971  |
| 21  |   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 22  | <b>Other Related: Non-Transmission</b>                        |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 23  | Prepays - Regulatory Fees                                     | Company Records                                  | \$ 3,823,226  | \$ 2,548,817  | \$ 1,274,409  | \$ 3,816,795  | \$ 2,544,530  | \$ 1,272,265  | \$ 0          | \$ 2,190,279  | \$ 1,095,141  | \$ 3,285,313  | \$ 2,190,209  | \$ 4,380,417  | \$ 3,285,313  | 2,438,978     |
| 24  | Prepays - Gas Imbalances                                      | Company Records                                  | \$ 246,620    | \$ 743,730    | \$ 127,080    | \$ 361,745    | \$ 893,085    | \$ 4,415,835  | \$ 349,980    | \$ 246,455    | \$ 276,895    | \$ 296,220    | \$ 285,730    | \$ 71,635     | \$ 239,320    | 658,025       |
| 25  | Prepays - Other   | Company Records                                  | \$ 175,949    | \$ 131,664    | \$ 90,880     | \$ 46,597     | \$ 31,064     | \$ 15,531     | \$ 89,698     | \$ 74,164     | \$ 58,631     | \$ 201,621    | \$ 235,977    | \$ 269,578    | \$ 830,939    | 173,253       |
| 26  | Prepays - Other Transmission                                  | Company Records                                  | \$ 349,044    | \$ 390,332    | \$ 355,364    | \$ 319,828    | \$ 284,291    | \$ 248,755    | \$ 213,218    | \$ 52,123     | \$ 41,699     | \$ 31,274     | \$ 20,849     | \$ 226,942    | \$ 216,221    | 211,511       |
| 27  | Prepays - Other Brand Advertising RE                          | Company Records                                  | \$ (0)        | \$ 47,143     | \$ -          | \$ -          | \$ 41,333     | \$ 36,167     | \$ 31,000     | \$ 25,833     | \$ 20,667     | \$ 15,500     | \$ 267,333    | \$ 164,917    | \$ 62,500     | 54,799        |
| 28  | Prepaid Interest - Commercial Paper                           | Company Records                                  | \$ 3,822      | \$ 10,427     | \$ 4,531      | \$ 0          | \$ 4,234      | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 115,047    | \$ 190,063    | \$ 255,661    | 44,907        |
| 29  | Prepays - Other DSM   | Company Records                                  | \$ 85,125     | \$ 68,100     | \$ 51,075     | \$ 34,050     | \$ 17,025     | \$ 195,257    | \$ 178,985    | \$ 178,985    | \$ 178,985    | \$ 178,985    | \$ 97,628     | \$ 81,357     | \$ 65,085     | 108,511       |
| 30  | Prepays - Other Energy Supply                                 | Company Records                                  | \$ 10,270,923 | \$ 10,380,391 | \$ 9,714,604  | \$ 8,562,826  | \$ 6,831,412  | \$ 4,498,991  | \$ 4,260,189  | \$ 3,873,653  | \$ 5,497,939  | \$ 4,421,950  | \$ 2,698,258  | \$ 4,974,827  | \$ 2,939,575  | 6,071,195     |
| 31  | Prepays - Other Distribution Utility                          | Company Records                                  | \$ (0)        | \$ (0)        | \$ (0)        | \$ 73,576     | \$ 61,313     | \$ 49,050     | \$ 36,788     | \$ 366,469    | \$ 285,817    | \$ 205,166    | \$ 136,777    | \$ 178,072    | \$ 98,715     | 114,749       |
| 32  | Prepaid Water   | Company Records                                  | \$ 1,416,667  | \$ 1,406,250  | \$ 1,395,833  | \$ 1,385,417  | \$ 1,375,000  | \$ 1,364,583  | \$ 1,354,167  | \$ 1,343,750  | \$ 1,333,333  | \$ 1,322,916  | \$ 1,312,500  | \$ 1,302,083  | \$ 1,291,666  | 1,354,167     |
| 33  | Other Prepaid-TU  | Company Records                                  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | -             |
| 34  | Total Other Related   |  | \$ 16,371,375 | \$ 15,726,855 | \$ 13,013,775 | \$ 14,600,832 | \$ 12,083,287 | \$ 12,096,434 | \$ 6,514,024  | \$ 8,351,712  | \$ 8,789,107  | \$ 9,958,946  | \$ 7,360,308  | \$ 11,839,591 | \$ 9,284,996  | \$ 11,230,096 |
| 35  | Allocation Factor to Electric                                 | ATRR Act Line 179                                |               |               |               |               |               |               |               |               |               |               |               |               |               | 72.60%        |
| 36  | Total Other Related Allocated to Electric                     |  |               |               |               |               |               |               |               |               |               |               |               |               |               | \$ 8,153,032  |
| 37  | <b>Total Prepayments</b>                                      | Lines 3 + 13 + 20 + 34                           | \$ 36,864,125 | \$ 34,326,570 | \$ 29,886,865 | \$ 29,598,181 | \$ 25,487,756 | \$ 23,550,688 | \$ 17,878,698 | \$ 18,573,707 | \$ 17,922,425 | \$ 25,547,968 | \$ 22,555,042 | \$ 27,166,966 | \$ 31,023,601 |               |
| 38  |   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 39  | <b>Additional Prepayments included in the FERC Form No. 1</b> |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 40  | Prepays - Income Taxes - Federal                              | Company Records                                  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 41  | Prepays - Income Taxes - State                                | Company Records                                  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 42  | Prepays - Taxes   | Company Records                                  | \$ 750,000    | \$ 812,500    | \$ 875,000    | \$ 937,500    | \$ 1,000,000  | \$ 1,062,500  | \$ 1,125,000  | \$ 1,187,500  | \$ 1,250,000  | \$ 1,312,500  | \$ 625,000    | \$ 687,500    | \$ 750,000    | \$ 951,923    |
| 43  |   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 44  | <b>Total</b>  | FERC Form No. 1 pg. 111, Line 57, Col. (c) & (d) | \$ 37,614,125 | \$ 35,139,070 | \$ 30,761,865 | \$ 30,535,681 | \$ 26,487,756 | \$ 24,622,188 | \$ 19,003,698 | \$ 19,761,207 | \$ 19,172,425 | \$ 26,860,468 | \$ 23,180,042 | \$ 27,854,466 | \$ 31,773,601 |               |

Note 1: Prepayments are the 13-month average of the most recent calendar year actuals.

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Materials and Supplies - FERC Account 154

Table 12  
WP\_B-6

| Estimated |   |         |                                |                    |
|-----------|---|---------|--------------------------------|--------------------|
| Line No.  | Month   | Year    | Reference                      | Ending Balance (1) |
|           | Col. (a)  | Col (b) | Col. (c)                       | Col. (d)           |
| 1         | December  | 2019    | FF1, Page 227, In 12, Col. (b) | \$ 61,397,064      |
| 2         | January   | 2020    | Company Records                | \$ 61,745,774      |
| 3         | February  | 2020    | Company Records                | \$ 61,147,959      |
| 4         | March   | 2020    | Company Records                | \$ 61,325,031      |
| 5         | April   | 2020    | Company Records                | \$ 61,668,025      |
| 6         | May   | 2020    | Company Records                | \$ 61,479,284      |
| 7         | June  | 2020    | Company Records                | \$ 61,715,605      |
| 8         | July  | 2020    | Company Records                | \$ 61,837,714      |
| 9         | August  | 2020    | Company Records                | \$ 61,917,995      |
| 10        | September   | 2020    | Company Records                | \$ 62,916,696      |
| 11        | October   | 2020    | Company Records                | \$ 62,311,162      |
| 12        | November  | 2020    | Company Records                | \$ 62,046,572      |
| 13        | December  | 2020    | FF1, Page 227, In 12, Col. (c) | \$ 62,475,408      |
| 14        | 13 Month Avg. (Lns 1 - 13)                                    |         |                                | \$ 61,844,945      |
| 15        |   |         |                                |                    |
| 16        | <u>Materials &amp; Supplies Allocation Factor at Year End</u> |         |                                |                    |
| 17        | Assigned to Construction (Estimated)                          |         | FF1, Page 227, In 5, Col. (c)  | \$ 25,793,512      |
| 18        | Assigned to Operation and Maintenance (Estimated)             |         | FF1, Page 227, In 6, Col. (c)  | \$ -               |
| 19        | Production Plant (Estimated)                                  |         | FF1, Page 227, In 7, Col. (c)  | \$ 31,633,380      |
| 20        | Transmission Plant (Estimated)                                |         | FF1, Page 227, In 8, Col. (c)  | \$ 1,567,547       |
| 21        | Distribution Plant (Estimated)                                |         | FF1, Page 227, In 9, Col. (c)  | \$ 4,407,570       |
| 22        | Regional Transmission and Market Operation Plant (Estimated)  |         | FF1, Page 227, In 10, Col. (c) | \$ -               |
| 23        | Assigned to - Other   |         | FF1, Page 227, In 11, Col. (c) | \$ (926,601)       |
| 24        | Total Account 154 (sum Lns 17 - 23)                           |         |                                | \$ 62,475,408      |
| 25        |   |         |                                |                    |
| 26        | Transmission Materials & Supplies Allocation Factor           |         | Ln 20 / Ln 24                  | 2.51%              |
| 27        | Other Materials & Supplies Allocation Factor                  |         | Ln 23 / Ln 24                  | -1.48%             |
| 28        |   |         |                                |                    |
| 29        | Transmission Materials & Supplies                             |         | (Ln 14 * Ln 26)                | \$ 1,551,728       |
| 30        |   |         |                                |                    |
| 31        | Other Materials & Supplies                                    |         | (Ln 14 * Ln 27)                | \$ (917,250)       |

Note 1: Materials and Supplies are the 13-month average of the most recent calendar year actuals.

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Materials and Supplies - FERC Account 154

Table 12  
WP\_B-6

| Actual   |   |         |                                |                |
|----------|---|---------|--------------------------------|----------------|
| Line No. | Month   | Year    | Reference                      | Ending Balance |
|          | Col. (a)  | Col (b) | Col. (c)                       | Col. (d)       |
| 1        | December  | 2021    | FF1, Page 227, In 12, Col. (b) | \$ 67,585,023  |
| 2        | January   | 2022    | Company Records                | 68,340,622     |
| 3        | February  | 2022    | Company Records                | 68,557,385     |
| 4        | March   | 2022    | Company Records                | 70,442,431     |
| 5        | April   | 2022    | Company Records                | 71,392,338     |
| 6        | May   | 2022    | Company Records                | 74,327,340     |
| 7        | June  | 2022    | Company Records                | 74,183,013     |
| 8        | July  | 2022    | Company Records                | 74,921,213     |
| 9        | August  | 2022    | Company Records                | 75,930,896     |
| 10       | September   | 2022    | Company Records                | 75,957,381     |
| 11       | October   | 2022    | Company Records                | 76,593,219     |
| 12       | November  | 2022    | Company Records                | 77,325,367     |
| 13       | December  | 2022    | FF1, Page 227, In 12, Col. (c) | 77,954,753     |
| 14       | 13 Month Avg. (Lns 1 - 13)                                    |         |                                | \$ 73,346,999  |
| 15       |   |         |                                |                |
| 16       | <u>Materials &amp; Supplies Allocation Factor at Year End</u> |         |                                |                |
| 17       | Assigned to Construction (Estimated)                          |         | FF1, Page 227, In 5, Col. (c)  | \$ 36,182,299  |
| 18       | Assigned to Operation and Maintenance (Estimated)             |         | FF1, Page 227, In 6, Col. (c)  | -              |
| 19       | Production Plant (Estimated)                                  |         | FF1, Page 227, In 7, Col. (c)  | 32,393,289     |
| 20       | Transmission Plant (Estimated)                                |         | FF1, Page 227, In 8, Col. (c)  | 3,235,713      |
| 21       | Distribution Plant (Estimated)                                |         | FF1, Page 227, In 9, Col. (c)  | 7,002,003      |
| 22       | Regional Transmission and Market Operation Plant (Estimated)  |         | FF1, Page 227, In 10, Col. (c) | -              |
| 23       | Assigned to - Other   |         | FF1, Page 227, In 11, Col. (c) | (858,551)      |
| 24       | Total Account 154 (sum Lns 17 - 23)                           |         |                                | \$ 77,954,753  |
| 25       |   |         |                                |                |
| 26       | Transmission Materials & Supplies Allocation Factor           |         | Ln 20 / Ln 24                  | 4.15%          |
| 27       | Other Materials & Supplies Allocation Factor                  |         | Ln 23 / Ln 24                  | -1.10%         |
| 28       |   |         |                                |                |
| 29       | Transmission Materials & Supplies                             |         | (Ln 14 * Ln 26)                | \$ 3,044,456   |
| 30       |   |         |                                |                |
| 31       | Other Materials & Supplies                                    |         | (Ln 14 * Ln 27)                | \$ (807,804)   |

**Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Regulatory Liabilities- FERC Account 254**

**Table 13  
WP\_B-7**

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

| <b>Actual</b>  |                              |                  |                          |                     |                       |
|--|------------------------------|------------------|--------------------------|---------------------|-----------------------|
| <b>Line No.</b>  | <b>Date</b>                  | <b>Reference</b> | <b>Beginning Balance</b> | <b>Amortization</b> | <b>Ending Balance</b> |
|  | Col. (a)                     | Col. (b)         | Col. (c)                 | Col. (d)            | Col. (e)              |
| <b>Gain on the sale of the Technical Service Building (Electric portion)</b> |                              |                  |                          |                     |                       |
| 1  | December                     | FF1, Page 278.b  | -                        | -                   | -                     |
| 2  | January                      | Company Records  | -                        | -                   | -                     |
| 3  | February                     | Company Records  | -                        | -                   | -                     |
| 4  | March                        | Company Records  | -                        | -                   | -                     |
| 5  | April                        | Company Records  | -                        | -                   | -                     |
| 6  | May                          | Company Records  | -                        | -                   | -                     |
| 7  | June                         | Company Records  | -                        | -                   | -                     |
| 8  | July                         | Company Records  | -                        | -                   | -                     |
| 9  | August                       | Company Records  | -                        | -                   | -                     |
| 10   | September                    | Company Records  | -                        | -                   | -                     |
| 11   | October                      | Company Records  | -                        | -                   | -                     |
| 12   | November                     | Company Records  | -                        | -                   | -                     |
| 13   | December                     | FF1, Page 278.f  | -                        | -                   | -                     |
| 14   | 13 Month Avg. (Lns 1 - 13)   |                  | \$ -                     |                     | \$ -                  |
| 15   | 12 Month Total. (Lns 2 - 13) |                  |                          | \$ -                |                       |

Public Service Company of Colorado  
 Transmission Formula Rate Template  
 Twelve Months Ended December 31, 2022  
 Construction Work in Progress (1)

Table 14  
 WP\_B-8

| Estimated |              |                         |                        |                                 |                              | Prefunded AFUDC Adjustments (2) |                                  |                          |                     |                                 |
|-----------|--------------|-------------------------|------------------------|---------------------------------|------------------------------|---------------------------------|----------------------------------|--------------------------|---------------------|---------------------------------|
| Line No.  | Work Order # | Approved in FERC Docket | Work Order Description | Months                          | CWIP Balance (2)<br>Col. (a) | Adjustment to                   |                                  |                          |                     | Annual Amortization<br>Col. (f) |
|           |              |                         |                        |                                 |                              | Gross Plant<br>Col. (b)         | Accumulated Reserves<br>Col. (c) | to Net Plant<br>Col. (d) | to ADIT<br>Col. (e) |                                 |
| 1         |              |                         |                        |                                 |                              |                                 |                                  |                          |                     |                                 |
| 2         |              |                         |                        | December                        |                              |                                 |                                  | -                        |                     |                                 |
| 3         |              |                         |                        | January                         |                              |                                 |                                  | -                        |                     |                                 |
| 4         |              |                         |                        | February                        |                              |                                 |                                  | -                        |                     |                                 |
| 5         |              |                         |                        | March                           |                              |                                 |                                  | -                        |                     |                                 |
| 6         |              |                         |                        | April                           |                              |                                 |                                  | -                        |                     |                                 |
| 7         |              |                         |                        | May                             |                              |                                 |                                  | -                        |                     |                                 |
| 8         |              |                         |                        | June                            |                              |                                 |                                  | -                        |                     |                                 |
| 9         |              |                         |                        | July                            |                              |                                 |                                  | -                        |                     |                                 |
| 10        |              |                         |                        | August                          |                              |                                 |                                  | -                        |                     |                                 |
| 11        |              |                         |                        | September                       |                              |                                 |                                  | -                        |                     |                                 |
| 12        |              |                         |                        | October                         |                              |                                 |                                  | -                        |                     |                                 |
| 13        |              |                         |                        | November                        |                              |                                 |                                  | -                        |                     |                                 |
| 14        |              |                         |                        | December                        |                              |                                 |                                  | -                        |                     |                                 |
| 15        |              |                         |                        |                                 |                              |                                 |                                  |                          |                     |                                 |
| 16        |              |                         |                        | 13 Month Avg. (Lns 2 - 14)      | -                            | -                               | -                                | -                        | -                   | -                               |
| 17        |              |                         |                        | BOY/EOY Avg. (Lns 2 and 14)     |                              |                                 |                                  |                          |                     |                                 |
| 18        |              |                         |                        | 12 Month Total (Sum Lns 3 - 14) |                              |                                 |                                  |                          |                     |                                 |

Notes:  
 (1) No CWIP cost data will be included except as directed by the Commission following a filing pursuant to section 205 of the FPA.  
 (2) Source: Unless noted otherwise, all data from the Capital Asset Accounting Work Order tracking system.

| Actual   |              |                         |                        |                                 |                              | Prefunded AFUDC Adjustments (2) |                                  |                          |                     |                                 |
|----------|--------------|-------------------------|------------------------|---------------------------------|------------------------------|---------------------------------|----------------------------------|--------------------------|---------------------|---------------------------------|
| Line No. | Work Order # | Approved in FERC Docket | Work Order Description | Months                          | CWIP Balance (2)<br>Col. (a) | Adjustment to                   |                                  |                          |                     | Annual Amortization<br>Col. (f) |
|          |              |                         |                        |                                 |                              | Gross Plant<br>Col. (b)         | Accumulated Reserves<br>Col. (c) | to Net Plant<br>Col. (d) | to ADIT<br>Col. (e) |                                 |
| 1        |              |                         |                        |                                 |                              |                                 |                                  |                          |                     |                                 |
| 2        |              |                         |                        | December                        |                              |                                 |                                  | -                        |                     |                                 |
| 3        |              |                         |                        | January                         |                              |                                 |                                  | -                        |                     |                                 |
| 4        |              |                         |                        | February                        |                              |                                 |                                  | -                        |                     |                                 |
| 5        |              |                         |                        | March                           |                              |                                 |                                  | -                        |                     |                                 |
| 6        |              |                         |                        | April                           |                              |                                 |                                  | -                        |                     |                                 |
| 7        |              |                         |                        | May                             |                              |                                 |                                  | -                        |                     |                                 |
| 8        |              |                         |                        | June                            |                              |                                 |                                  | -                        |                     |                                 |
| 9        |              |                         |                        | July                            |                              |                                 |                                  | -                        |                     |                                 |
| 10       |              |                         |                        | August                          |                              |                                 |                                  | -                        |                     |                                 |
| 11       |              |                         |                        | September                       |                              |                                 |                                  | -                        |                     |                                 |
| 12       |              |                         |                        | October                         |                              |                                 |                                  | -                        |                     |                                 |
| 13       |              |                         |                        | November                        |                              |                                 |                                  | -                        |                     |                                 |
| 14       |              |                         |                        | December                        |                              |                                 |                                  | -                        |                     |                                 |
| 15       |              |                         |                        |                                 |                              |                                 |                                  |                          |                     |                                 |
| 16       |              |                         |                        | 13 Month Avg. (Lns 2 - 14)      | -                            | -                               | -                                | -                        | -                   | -                               |
| 17       |              |                         |                        | BOY/EOY Avg. (Lns 2 and 14)     |                              |                                 |                                  |                          |                     |                                 |
| 18       |              |                         |                        | 12 Month Total (Sum Lns 3 - 14) |                              |                                 |                                  |                          |                     |                                 |

Notes:  
 (1) No CWIP cost data will be included except as directed by the Commission following a filing pursuant to section 205 of the FPA.  
 (2) Source: Unless noted otherwise, all data from the Capital Asset Accounting Work Order tracking system.



42 Depreciation Expense

|    | Intangible Plant          | Steam Production | Hydraulic Production | Other Production | Transmission Plant | Distribution Plant | General Plant   | Common Intangible | Common General  |            |
|----|---------------------------|------------------|----------------------|------------------|--------------------|--------------------|-----------------|-------------------|-----------------|------------|
| 43 |                           |                  |                      |                  |                    |                    |                 |                   |                 |            |
| 44 |                           |                  |                      |                  |                    |                    |                 |                   |                 |            |
| 45 | FERC Form No. 1 reference | Company Records  | Company Records      | Company Records  | Company Records    | Company Records    | Company Records | Company Records   | Company Records |            |
| 46 | Total                     | 19,997,010       | 137,662,628          | 7,720,902        | 125,615,589        | 59,585,490         | 146,737,965     | 23,052,586        | 52,740,662      | 44,977,417 |

47 Plant Adjustments (4)

48 Gross Plant

|    | Electric Intangible         |                 |           |             | Distribution Plant |           |             | General Plant   |            |             | Common Intangible |           |            | Common General |                 |            |            |
|----|-----------------------------|-----------------|-----------|-------------|--------------------|-----------|-------------|-----------------|------------|-------------|-------------------|-----------|------------|----------------|-----------------|------------|------------|
|    | FERC 302                    | Smart Grid City | AGIS      | Total       | Smart Grid City    | AGIS      | Total       | Smart Grid City | AGIS       | Total       | FERC 302          | CRS       | OMS        | Total          | Smart Grid City | AGIS       | Total      |
| 54 | December                    | 17,211,274      | 9,461,969 | 105,577,310 | 132,250,533        | 1,386,361 | 166,116,572 | 167,502,933     | 16,635,319 | 97,967,161  | 114,602,480       | 3,383,421 | 64,358,816 |                | 416,351         | 42,108,885 | 42,525,237 |
| 55 | January                     | 17,215,754      | 9,461,969 | 105,577,310 | 132,255,033        | 1,386,361 | 173,816,105 | 175,202,466     | 16,635,319 | 100,787,030 | 117,422,349       | 3,383,421 | 64,369,329 |                | 416,351         | 42,108,885 | 42,525,237 |
| 56 | February                    | 17,220,234      | 9,461,969 | 105,577,310 | 132,259,513        | 1,386,361 | 181,446,996 | 182,833,356     | 16,635,319 | 102,028,785 | 118,664,104       | 3,383,421 | 64,379,841 |                | 416,351         | 42,108,885 | 42,525,237 |
| 57 | March                       | 17,224,714      | 9,461,969 | 115,075,342 | 141,762,025        | 1,386,361 | 189,155,265 | 190,541,626     | 16,635,319 | 103,982,364 | 120,617,683       | 3,383,421 | 64,379,841 |                | 416,351         | 42,108,885 | 42,525,237 |
| 58 | April                       | 17,229,194      | 9,461,969 | 115,157,329 | 141,846,492        | 1,386,361 | 197,054,754 | 198,441,115     | 16,635,319 | 105,205,752 | 121,841,071       | 3,383,421 | 64,379,841 |                | 416,351         | 42,108,885 | 42,525,237 |
| 59 | May                         | 17,233,674      | 9,461,969 | 115,157,329 | 141,851,972        | 1,386,361 | 204,456,710 | 205,843,071     | 16,635,319 | 106,407,592 | 123,042,911       | 3,383,421 | 64,379,841 |                | 416,351         | 42,108,885 | 42,525,237 |
| 60 | June                        | 17,238,154      | 9,461,969 | 115,157,329 | 141,857,452        | 1,386,361 | 211,852,606 | 213,238,967     | 16,635,319 | 109,327,397 | 125,962,716       | 3,383,421 | 64,379,841 |                | 416,351         | 42,108,885 | 42,525,237 |
| 61 | July                        | 17,243,194      | 9,461,969 | 115,157,329 | 141,862,492        | 1,386,361 | 219,451,472 | 220,837,832     | 16,635,319 | 110,465,060 | 127,100,379       | 3,383,421 | 64,379,841 |                | 416,351         | 42,108,885 | 42,525,237 |
| 62 | August                      | 17,248,234      | 9,461,969 | 115,157,329 | 141,867,532        | 1,386,361 | 226,706,214 | 228,092,575     | 16,635,319 | 111,577,681 | 128,213,000       | 3,383,421 | 64,379,841 |                | 416,351         | 42,108,885 | 42,525,237 |
| 63 | September                   | 17,253,274      | 9,461,969 | 115,157,329 | 141,872,572        | 1,386,361 | 234,041,049 | 235,427,410     | 16,635,319 | 112,699,534 | 129,334,853       | 3,383,421 | 64,379,841 |                | 416,351         | 42,108,885 | 42,525,237 |
| 64 | October                     | 17,257,754      | 9,461,969 | 115,157,329 | 141,877,052        | 1,386,361 | 241,896,383 | 243,072,744     | 16,635,319 | 113,793,026 | 130,428,345       | 3,383,421 | 64,379,841 |                | 416,351         | 42,108,885 | 42,525,237 |
| 65 | November                    | 17,262,234      | 9,461,969 | 115,157,329 | 141,881,532        | 1,386,361 | 249,557,436 | 249,943,797     | 16,635,319 | 114,917,688 | 131,553,007       | 3,383,421 | 64,379,841 |                | 416,351         | 42,108,885 | 42,525,237 |
| 66 | December                    | 17,267,274      | 9,461,969 | 117,749,551 | 144,478,794        | 1,386,361 | 256,213,298 | 257,599,659     | 16,635,319 | 116,094,151 | 132,729,470       | 3,383,421 | 66,975,308 |                | 416,351         | 42,108,885 | 42,525,237 |
| 67 | 13 Month Avg. (Lns 54 - 66) | 17,238,843      | 9,461,969 | 113,139,650 | 139,840,463        | 1,386,361 | 211,581,143 | 212,967,504     | 16,635,319 | 108,096,402 | 124,731,721       | 3,383,421 | 64,577,066 | -              | 416,351         | 42,108,885 | 42,525,237 |

68 Accumulated Depreciation

|    | Electric Intangible         |                 |           |            | Distribution Plant |           |           | General Plant   |            |            | Common Intangible |           |            | Common General |                 |         |           |           |
|----|-----------------------------|-----------------|-----------|------------|--------------------|-----------|-----------|-----------------|------------|------------|-------------------|-----------|------------|----------------|-----------------|---------|-----------|-----------|
|    | FERC 302                    | Smart Grid City | AGIS      | Total      | Smart Grid City    | AGIS      | Total     | Smart Grid City | AGIS       | Total      | FERC 302          | CRS       | OMS        | Total          | Smart Grid City | AGIS    | Total     |           |
| 73 | December                    | 6,906,299       | 9,461,969 | 23,581,744 | 39,950,011         | 1,184,181 | 526,692   | 1,710,873       | 13,387,413 | 14,557,656 | 27,945,069        | 2,963,602 | 54,729,937 |                | 57,693,540      | 416,351 | 4,704,058 | 5,120,409 |
| 74 | January                     | 6,944,831       | 9,461,969 | 24,596,546 | 41,003,345         | 1,191,523 | 717,627   | 1,909,150       | 13,474,757 | 15,182,722 | 28,657,479        | 2,972,027 | 54,872,796 |                | 57,844,823      | 416,351 | 4,895,095 | 5,311,446 |
| 75 | February                    | 6,983,362       | 9,461,969 | 25,611,347 | 42,056,697         | 1,198,865 | 942,441   | 2,141,306       | 13,562,102 | 15,624,929 | 29,387,032        | 2,980,452 | 55,015,781 |                | 57,996,232      | 416,351 | 5,086,131 | 5,502,483 |
| 76 | March                       | 7,021,951       | 9,461,969 | 26,655,240 | 43,139,160         | 1,206,207 | 1,192,156 | 2,398,363       | 13,649,447 | 16,478,407 | 30,128,854        | 2,988,876 | 55,158,765 |                | 58,147,641      | 416,351 | 5,277,168 | 5,693,519 |
| 77 | April                       | 7,060,540       | 9,461,969 | 27,728,440 | 44,250,949         | 1,213,549 | 1,458,408 | 2,671,957       | 13,736,792 | 17,145,218 | 30,882,010        | 2,997,301 | 55,301,749 |                | 58,299,050      | 416,351 | 5,468,205 | 5,884,556 |
| 78 | May                         | 7,099,146       | 9,461,969 | 28,801,856 | 45,362,971         | 1,220,891 | 1,770,991 | 2,991,882       | 13,824,137 | 17,818,296 | 31,642,433        | 3,005,725 | 55,444,733 |                | 58,450,458      | 416,351 | 5,659,242 | 6,075,593 |
| 79 | June                        | 7,137,753       | 9,461,969 | 29,875,271 | 46,474,993         | 1,228,233 | 2,108,572 | 3,336,805       | 13,911,481 | 18,508,106 | 32,419,587        | 3,014,150 | 55,587,717 |                | 58,601,867      | 416,351 | 5,850,278 | 6,266,630 |
| 80 | July                        | 7,176,360       | 9,461,969 | 30,948,687 | 47,587,016         | 1,235,575 | 2,462,602 | 3,698,178       | 13,998,826 | 19,215,010 | 33,213,837        | 3,022,575 | 55,730,701 |                | 58,753,276      | 416,351 | 6,041,315 | 6,457,666 |
| 81 | August                      | 7,214,969       | 9,461,969 | 32,022,102 | 48,699,059         | 1,242,917 | 2,850,948 | 4,101,865       | 14,086,171 | 19,927,997 | 34,014,168        | 3,030,999 | 55,873,885 |                | 58,904,685      | 416,351 | 6,232,352 | 6,648,703 |
| 82 | September                   | 7,253,638       | 9,461,969 | 33,095,517 | 49,811,124         | 1,250,259 | 3,280,319 | 4,530,579       | 14,173,516 | 20,647,143 | 34,820,659        | 3,039,424 | 56,016,670 |                | 59,056,094      | 416,351 | 6,423,388 | 6,839,740 |
| 83 | October                     | 7,292,307       | 9,461,969 | 34,168,933 | 50,923,209         | 1,257,601 | 3,715,097 | 4,972,698       | 14,260,861 | 21,371,274 | 35,632,135        | 3,047,849 | 56,159,654 |                | 59,207,502      | 416,351 | 6,614,425 | 7,030,776 |
| 84 | November                    | 7,330,995       | 9,461,969 | 35,242,348 | 52,035,312         | 1,264,944 | 4,208,220 | 5,473,164       | 14,348,206 | 22,093,093 | 36,441,299        | 3,056,273 | 56,302,638 |                | 59,358,911      | 416,351 | 6,805,462 | 7,221,813 |
| 85 | December                    | 7,369,702       | 9,461,969 | 36,331,194 | 53,162,865         | 1,272,286 | 4,733,670 | 6,005,956       | 14,435,550 | 22,816,487 | 37,252,037        | 3,064,698 | 56,476,521 |                | 59,541,218      | 416,351 | 6,996,499 | 7,412,850 |
| 86 | 13 Month Avg. (Lns 73 - 85) | 7,137,838       | 9,461,969 | 29,896,863 | 46,496,670         | 1,228,233 | 2,305,826 | 3,534,060       | 13,911,481 | 18,583,641 | 32,495,123        | 3,014,150 | 55,590,104 | -              | 58,604,254      | 416,351 | 5,850,278 | 6,266,630 |

87 Depreciation Expense

|    | Electric Intangible |                 |      |            | Distribution Plant |        |           | General Plant   |           |           | Common Intangible |         |           | Common General |                 |      |           |           |
|----|---------------------|-----------------|------|------------|--------------------|--------|-----------|-----------------|-----------|-----------|-------------------|---------|-----------|----------------|-----------------|------|-----------|-----------|
|    | FERC 302            | Smart Grid City | AGIS | Total      | Smart Grid City    | AGIS   | Total     | Smart Grid City | AGIS      | Total     | FERC 302          | CRS     | OMS       | Total          | Smart Grid City | AGIS | Total     |           |
| 90 | Dec 12 Month        | 416,251         | -    | 12,749,450 | 13,165,700         | 88,105 | 7,893,964 | 7,982,069       | 1,048,138 | 8,398,177 | 9,446,315         | 101,096 | 1,746,583 | -              | 1,847,679       |      | 2,292,441 | 2,292,441 |

ADIT

|                             | Electric Intangible |                 |            | Distribution Plant |                 |           | General Plant |                 |            | Common Intangible |           |           | Common General |          |                 |           |           |
|-----------------------------|---------------------|-----------------|------------|--------------------|-----------------|-----------|---------------|-----------------|------------|-------------------|-----------|-----------|----------------|----------|-----------------|-----------|-----------|
|                             | FERC 302            | Smart Grid City | AGIS       | Total              | Smart Grid City | AGIS      | Total         | Smart Grid City | AGIS       | Total             | FERC 302  | CRS       | OMS            | Total    | Smart Grid City | AGIS      | Total     |
| 97 December                 | (538,679)           | -               | 11,742,234 | 11,203,555         | 55,180          | 4,429,567 | 4,484,748     | 1,234,016       | 7,813,794  | 9,047,810         | (241,028) | 877,941   | -              | 636,914  | (21,861)        | 6,173,763 | 6,152,101 |
| 98 December                 | (571,900)           | -               | 14,458,808 | 13,886,909         | 24,251          | 6,960,892 | 6,985,144     | 835,784         | 10,028,911 | 10,864,695        | (250,528) | 1,225,652 | -              | 975,124  | (20,844)        | 6,757,295 | 6,736,451 |
| 99 Proration Adjustment (5) | 1,221               | -               | (99,856)   | (98,635)           | 1,137           | (93,046)  | (91,910)      | 14,638          | (81,423)   | (66,785)          | 349       | (12,781)  | -              | (12,432) | (30)            | (21,449)  | (21,480)  |
| 100 BOY/EOY Avg (6)         | (556,511)           | -               | 13,200,377 | 12,446,597         | 38,579          | 5,788,276 | 5,643,036     | 1,020,262       | 9,002,776  | 9,889,468         | (246,127) | 1,064,578 | -              | 793,587  | (21,223)        | 6,486,978 | 6,422,797 |

Generator Step ups

|                                   | Gross Plant      |                  |             | Accum Depreciation & Amort |                  |             | ADIT             |                  |             |
|-----------------------------------|------------------|------------------|-------------|----------------------------|------------------|-------------|------------------|------------------|-------------|
|                                   | Transmission GSU | Distribution GSU | General GSU | Transmission GSU           | Distribution GSU | General GSU | Transmission GSU | Distribution GSU | General GSU |
| 106 December                      | 269,237,448      | 603,449          | 332,798     | 39,474,795                 | 158,777          | 38,695      |                  | 50,447           | (20,996)    |
| 107 January                       | 269,237,448      | 603,449          | 332,798     | 40,519,492                 | 159,726          | 39,442      | (12,213,863)     |                  |             |
| 108 February                      | 269,237,448      | 603,449          | 332,798     | 40,951,347                 | 160,676          | 40,190      |                  |                  |             |
| 109 March                         | 269,237,448      | 603,449          | 332,798     | 41,381,436                 | 161,626          | 41,937      |                  |                  |             |
| 110 April                         | 269,237,448      | 603,449          | 332,798     | 41,813,654                 | 162,576          | 43,685      |                  |                  |             |
| 111 May                           | 269,237,448      | 603,449          | 332,798     | 41,646,147                 | 163,525          | 45,432      |                  |                  |             |
| 112 June                          | 269,856,970      | 603,449          | 332,798     | 42,077,942                 | 164,475          | 47,179      |                  |                  |             |
| 113 July                          | 269,856,970      | 603,449          | 332,798     | 42,510,391                 | 165,425          | 48,927      |                  |                  |             |
| 114 August                        | 269,856,970      | 603,449          | 332,798     | 42,942,973                 | 166,375          | 50,674      |                  |                  |             |
| 115 September                     | 269,856,970      | 603,449          | 332,798     | 43,376,545                 | 167,325          | 52,421      |                  |                  |             |
| 116 October                       | 269,856,970      | 603,449          | 332,798     | 43,841,730                 | 168,274          | 54,169      |                  |                  |             |
| 117 November                      | 269,856,970      | 603,449          | 332,798     | 44,244,017                 | 169,224          | 55,916      |                  |                  |             |
| 118 December                      | 269,164,227      | 603,449          | 332,798     | 43,966,036                 | 170,174          | 57,664      | (14,358,150)     | 33,193           | (20,996)    |
| 119 13 Month Avg. (Lns 106 - 118) | 269,517,749      | 603,449          | 332,798     | 42,211,270                 | 164,475          | 47,179      | (13,286,007)     | 41,820           | (20,996)    |

| Depreciation Expense |                  |             |
|----------------------|------------------|-------------|
| Transmission GSU     | Distribution GSU | General GSU |
| 5,154,119            | 11,397           | 20,969      |

Dec 12 Month

|                                   | Unamort. Balance of Abandoned Incentive Plant (2) | Current Year Amortization Expense (2) | Unamortized Balance End of Current Year | Unamort. Balance of Extraordinary Property Loss (2) | Current Year Amortization Expense (2) | Unamortized Balance End of Current Year | Land Held For Future Use (3) |
|-----------------------------------|---|---------------------------------------|---|---|---------------------------------------|---|------------------------------|
|                                   | 131 December                                      |                                       |   | -   |                                       |   | -                            |
| 132 January                       |   |                                       | -                                       |   |                                       | -                                       |                              |
| 133 February                      |   |                                       | -                                       |   |                                       | -                                       |                              |
| 134 March                         |   |                                       | -                                       |   |                                       | -                                       |                              |
| 135 April                         |   |                                       | -                                       |   |                                       | -                                       |                              |
| 136 May                           |   |                                       | -                                       |   |                                       | -                                       |                              |
| 137 June                          |   |                                       | -                                       |   |                                       | -                                       |                              |
| 138 July                          |   |                                       | -                                       |   |                                       | -                                       |                              |
| 139 August                        |   |                                       | -                                       |   |                                       | -                                       |                              |
| 140 September                     |   |                                       | -                                       |   |                                       | -                                       |                              |
| 141 October                       |   |                                       | -                                       |   |                                       | -                                       |                              |
| 142 November                      |   |                                       | -                                       |   |                                       | -                                       |                              |
| 143 December                      |   |                                       | -                                       |   |                                       | -                                       |                              |
| 144 13 Month Avg. (Lns 131 - 143) | -   | -                                     | -                                       | -   | -                                     | -                                       | -                            |

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 factor is 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(i)-1(h)(6).



48 Plant Adjustments (4)

49 Gross Plant

50

51

52

53

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

68 13 Month Avg. (Lns 54 - 66)

69

70 Accumulated Depreciation

71

72

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

87 13 Month Avg. (Lns 73 - 85)

88

89 Depreciation Expense

90

91

92 Dec 12 Month

93

|                             | Electric Intangible |                 |             |             | Distribution Plant |             |             | General Plant   |             |             | Common Intangible |            |     |            | Common General  |        |         |
|-----------------------------|---------------------|-----------------|-------------|-------------|--------------------|-------------|-------------|-----------------|-------------|-------------|-------------------|------------|-----|------------|-----------------|--------|---------|
|                             | FERC 302            | Smart Grid City | AGIS        | Total       | Smart Grid City    | AGIS        | Total       | Smart Grid City | AGIS        | Total       | FERC 302          | CRS        | OMS | Total      | Smart Grid City | AGIS   | Total   |
| December                    | 17,151,279          | 6,700,456       | 102,338,364 | 126,190,099 | 1,386,361          | 137,926,619 | 139,312,980 | 16,635,319      | 141,622,290 | 158,257,609 | 3,383,421         | 56,656,755 |     | 60,040,176 | 83,905          | 32,939 | 116,844 |
| January                     | 17,151,279          | 6,700,456       | 102,346,992 | 126,198,727 | 1,386,361          | 146,568,042 | 147,954,403 | 16,635,319      | 141,986,691 | 158,622,010 | 3,383,421         | 56,657,456 |     | 60,040,877 | 83,905          | 32,939 | 116,844 |
| February                    | 17,151,279          | 6,700,456       | 102,344,003 | 126,195,738 | 1,386,361          | 154,998,360 | 156,384,721 | 16,635,319      | 142,565,151 | 159,200,470 | 3,383,421         | 56,657,456 |     | 60,040,877 | 83,905          | 32,939 | 116,844 |
| March                       | 17,151,279          | 6,700,456       | 102,501,093 | 126,352,828 | 1,386,361          | 159,463,273 | 160,849,634 | 16,635,319      | 143,801,688 | 160,437,007 | 3,383,421         | 56,657,456 |     | 60,040,877 | 83,905          | 32,939 | 116,844 |
| April                       | 17,172,624          | 6,700,456       | 102,501,093 | 126,374,173 | 1,386,361          | 165,599,174 | 166,985,535 | 16,635,319      | 150,858,688 | 167,494,007 | 3,383,421         | 56,657,456 |     | 60,040,877 | 83,905          | 32,939 | 116,844 |
| May                         | 17,172,624          | 6,700,456       | 102,501,725 | 126,374,805 | 1,386,361          | 173,636,302 | 175,022,663 | 16,635,319      | 151,885,552 | 168,520,871 | 3,383,421         | 56,657,458 |     | 60,040,879 | 83,905          | 32,939 | 116,844 |
| June                        | 17,172,624          | 6,700,456       | 102,721,041 | 126,594,121 | 1,386,361          | 180,648,196 | 182,034,557 | 16,635,319      | 154,003,886 | 170,639,205 | 3,383,421         | 56,657,458 |     | 60,040,879 | 83,905          | 32,939 | 116,844 |
| July                        | 17,172,624          | 6,700,456       | 102,721,083 | 126,594,163 | 1,386,361          | 183,713,669 | 185,100,030 | 16,635,319      | 155,061,673 | 171,696,992 | 3,383,421         | 56,657,458 |     | 60,040,879 | 83,905          | 32,939 | 116,844 |
| August                      | 17,172,624          | 6,700,456       | 102,721,252 | 126,594,332 | 1,386,361          | 191,733,702 | 193,120,063 | 16,635,319      | 155,799,038 | 172,434,357 | 3,383,421         | 56,657,458 |     | 60,040,879 | 83,905          | 32,939 | 116,844 |
| September                   | 17,172,624          | 6,700,456       | 102,944,924 | 126,818,004 | 1,386,361          | 200,258,188 | 201,644,549 | 16,635,319      | 156,327,570 | 172,962,889 | 3,383,421         | 56,657,458 |     | 60,040,879 | 83,905          | 32,939 | 116,844 |
| October                     | 17,172,624          | 6,700,456       | 102,944,924 | 126,818,004 | 1,386,361          | 204,889,401 | 206,275,762 | 16,635,319      | 157,260,894 | 173,896,213 | 3,383,421         | 56,657,458 |     | 60,040,879 | 83,905          | 32,939 | 116,844 |
| November                    | 17,172,624          | 6,700,456       | 105,894,336 | 129,767,416 | 1,386,361          | 209,064,924 | 210,451,285 | 16,635,319      | 159,622,289 | 176,257,608 | 3,383,421         | 56,657,458 |     | 60,040,879 | 83,905          | 32,939 | 116,844 |
| December                    | 17,172,624          | 6,700,456       | 106,140,412 | 130,013,492 | 1,386,361          | 216,930,300 | 218,316,661 | 16,635,319      | 162,089,722 | 178,725,041 | 3,383,421         | 56,657,458 |     | 60,040,879 | 83,905          | 32,939 | 116,844 |
| 13 Month Avg. (Lns 54 - 66) | 17,166,056          | 6,700,456       | 103,124,711 | 126,991,223 | 1,386,361          | 178,879,242 | 180,265,603 | 16,635,319      | 151,760,395 | 168,395,714 | 3,383,421         | 56,657,403 | -   | 60,040,824 | 83,905          | 32,939 | 116,844 |

|                             | Electric Intangible |                 |            |            | Distribution Plant |             |             | General Plant   |            |            | Common Intangible |            |     |            | Common General  |       |        |
|-----------------------------|---------------------|-----------------|------------|------------|--------------------|-------------|-------------|-----------------|------------|------------|-------------------|------------|-----|------------|-----------------|-------|--------|
|                             | FERC 302            | Smart Grid City | AGIS       | Total      | Smart Grid City    | AGIS        | Total       | Smart Grid City | AGIS       | Total      | FERC 302          | CRS        | OMS | Total      | Smart Grid City | AGIS  | Total  |
| December                    | 1,336,953           | 6,700,456       | 23,454,015 | 31,491,424 | 1,096,076          | 194,332     | 1,290,408   | 12,339,278      | 19,257,022 | 31,596,300 | 2,963,602         | 53,249,910 |     | 56,213,512 | 18,189          | 2,614 | 20,803 |
| January                     | 1,340,555           | 6,700,456       | 24,432,159 | 32,473,170 | 1,103,418          | 81,333      | 1,184,751   | 12,426,623      | 20,063,362 | 32,489,985 | 2,972,027         | 53,316,857 |     | 56,288,884 | 18,358          | 2,721 | 21,079 |
| February                    | 1,344,157           | 6,700,456       | 25,410,337 | 33,454,950 | 1,110,780          | 2,533       | 1,113,293   | 12,513,968      | 20,869,926 | 33,383,894 | 2,980,452         | 53,383,806 |     | 56,364,257 | 18,527          | 2,827 | 21,354 |
| March                       | 1,347,759           | 6,700,456       | 26,389,432 | 34,437,647 | 1,118,102          | (263,053)   | 855,049     | 12,601,313      | 21,765,660 | 34,366,973 | 2,988,876         | 53,450,754 |     | 56,439,630 | 18,696          | 2,934 | 21,630 |
| April                       | 1,351,539           | 6,700,456       | 27,369,462 | 35,421,457 | 1,125,444          | (443,672)   | 681,772     | 12,688,658      | 22,638,726 | 35,327,384 | 2,997,301         | 53,517,702 |     | 56,515,003 | 18,865          | 3,043 | 21,908 |
| May                         | 1,355,496           | 6,700,456       | 28,349,494 | 36,405,447 | 1,132,786          | (753,461)   | 379,325     | 12,776,004      | 23,433,660 | 36,209,664 | 3,005,725         | 53,584,651 |     | 56,590,376 | 19,034          | 3,151 | 22,185 |
| June                        | 1,359,435           | 6,700,456       | 29,330,835 | 37,390,726 | 1,140,128          | (1,004,908) | 135,222     | 12,863,349      | 24,364,049 | 37,227,398 | 3,014,150         | 53,651,599 |     | 56,665,749 | 19,203          | 3,260 | 22,463 |
| July                        | 1,363,355           | 6,700,456       | 30,313,481 | 38,377,292 | 1,147,471          | (1,478,098) | (330,627)   | 12,950,694      | 25,383,133 | 38,333,827 | 3,022,575         | 53,718,547 |     | 56,741,122 | 19,373          | 3,369 | 22,742 |
| August                      | 1,367,274           | 6,700,456       | 31,296,129 | 39,363,860 | 1,154,813          | (1,840,661) | (685,848)   | 13,038,039      | 26,331,839 | 39,369,878 | 3,030,999         | 53,785,496 |     | 56,816,495 | 19,542          | 3,478 | 23,020 |
| September                   | 1,371,194           | 6,700,456       | 32,280,109 | 40,351,759 | 1,162,155          | (2,127,068) | (964,913)   | 13,125,384      | 27,282,777 | 40,408,161 | 3,039,424         | 53,852,444 |     | 56,891,868 | 19,711          | 3,586 | 23,297 |
| October                     | 1,375,114           | 6,700,456       | 33,265,420 | 41,340,990 | 1,169,497          | (2,634,328) | (1,464,831) | 13,212,729      | 28,193,277 | 41,406,006 | 3,047,849         | 53,919,392 |     | 56,967,241 | 19,880          | 3,695 | 23,575 |
| November                    | 1,379,033           | 6,700,456       | 34,253,021 | 42,342,511 | 1,176,839          | (3,121,100) | (1,944,261) | 13,300,074      | 29,186,889 | 42,486,963 | 3,056,273         | 53,986,341 |     | 57,042,614 | 20,049          | 3,804 | 23,853 |
| December                    | 1,382,953           | 6,700,456       | 35,274,375 | 43,357,784 | 1,184,181          | (3,592,569) | (2,408,388) | 13,387,419      | 30,327,955 | 43,715,374 | 3,064,698         | 54,053,289 |     | 57,117,987 | 20,218          | 3,913 | 24,131 |
| 13 Month Avg. (Lns 73 - 85) | 1,359,601           | 6,700,456       | 29,340,636 | 37,400,694 | 1,140,128          | (1,306,201) | (166,073)   | 12,863,349      | 24,546,021 | 37,409,370 | 3,014,150         | 53,651,599 | -   | 56,665,749 | 19,203          | 3,261 | 22,465 |

|              | Electric Intangible |                 |            |            | Distribution Plant |           |           | General Plant   |            |            | Common Intangible |         |     |         | Common General  |       |       |
|--------------|---------------------|-----------------|------------|------------|--------------------|-----------|-----------|-----------------|------------|------------|-------------------|---------|-----|---------|-----------------|-------|-------|
|              | FERC 302            | Smart Grid City | AGIS       | Total      | Smart Grid City    | AGIS      | Total     | Smart Grid City | AGIS       | Total      | FERC 302          | CRS     | OMS | Total   | Smart Grid City | AGIS  | Total |
| Dec 12 Month | 416,124             | -               | 11,820,362 | 12,236,486 | 88,105             | 6,145,969 | 6,234,074 | 1,048,140       | 11,237,044 | 12,285,184 | 101,096           | 803,380 |     | 904,476 | -               | 1,302 | 1,302 |

94 ADIT

|     | Electric Intangible      |                 |            |            | Distribution Plant |            |            | General Plant   |            |            | Common Intangible |         |     |         | Common General  |           |           |
|-----|--------------------------|-----------------|------------|------------|--------------------|------------|------------|-----------------|------------|------------|-------------------|---------|-----|---------|-----------------|-----------|-----------|
|     | FERC 302                 | Smart Grid City | AGIS       | Total      | Smart Grid City    | AGIS       | Total      | Smart Grid City | AGIS       | Total      | FERC 302          | CRS     | OMS | Total   | Smart Grid City | AGIS      | Total     |
| 97  | (538,817)                | -               | 11,626,912 | 11,088,095 | 86,110             | 6,297,336  | 6,383,446  | 1,632,246       | 8,182,837  | 9,815,083  | (241,055)         | 608,777 | -   | 367,722 | 2,310           | 3,505,807 | 3,508,117 |
| 98  | (571,551)                | -               | 14,094,991 | 13,523,440 | 55,180             | 11,920,440 | 11,975,620 | 1,234,013       | 12,418,362 | 13,652,375 | (250,490)         | 544,203 | -   | 293,714 | 2,340           | 2,504,680 | 2,507,020 |
| 99  | Proration Adjustment (5) | 1,203           | -          | (89,518)   | 1,137              | (93,046)   | (91,910)   | 14,638          | (81,423)   | (66,785)   | 347               | -       | -   | 347     | (1)             | -         | (1)       |
| 100 | BOY/EOY Avg (6)          | (556,387)       | -          | 12,951,673 | 12,395,286         | 69,508     | 9,201,934  | 9,271,443       | 1,418,491  | 10,382,023 | (246,119)         | 576,490 | -   | 330,371 | 2,326           | 3,005,244 | 3,007,570 |

103 Generator Step ups

|     | Gross Plant                   |                  |             | Accum Depreciation & Amort |                  |             | ADIT             |                  |             |          |
|-----|-------------------------------|------------------|-------------|----------------------------|------------------|-------------|------------------|------------------|-------------|----------|
|     | Transmission GSU              | Distribution GSU | General GSU | Transmission GSU           | Distribution GSU | General GSU | Transmission GSU | Distribution GSU | General GSU |          |
| 106 | 264,754,379                   | 603,449          | 332,798     | 40,480,568                 | 158,777          | 36,895      | (11,758,075)     | 50,365           | (37,915)    |          |
| 107 | 264,754,479                   | 603,449          | 332,798     | 40,914,795                 | 159,726          | 38,442      |                  |                  |             |          |
| 108 | 264,755,939                   | 603,449          | 332,798     | 41,349,024                 | 160,676          | 40,190      |                  |                  |             |          |
| 109 | 264,756,219                   | 603,449          | 332,798     | 41,783,254                 | 161,626          | 41,937      |                  |                  |             |          |
| 110 | 264,757,267                   | 603,449          | 332,798     | 37,113,965                 | 182,209          | 40,310      |                  |                  |             |          |
| 111 | 264,703,585                   | 603,449          | 332,798     | 37,582,735                 | 183,283          | 48,226      |                  |                  |             |          |
| 112 | 264,704,392                   | 603,449          | 332,798     | 38,064,354                 | 184,358          | 50,076      |                  |                  |             |          |
| 113 | 264,704,931                   | 603,449          | 332,798     | 38,545,975                 | 185,432          | 51,926      |                  |                  |             |          |
| 114 | 264,705,514                   | 603,449          | 332,798     | 39,027,597                 | 186,506          | 53,776      |                  |                  |             |          |
| 115 | 264,706,061                   | 603,449          | 332,798     | 39,509,219                 | 187,580          | 55,625      |                  |                  |             |          |
| 116 | 264,707,254                   | 603,449          | 332,798     | 39,990,844                 | 188,654          | 57,475      |                  |                  |             |          |
| 117 | 263,890,840                   | 599,365          | 332,798     | 40,365,719                 | 189,726          | 59,325      |                  |                  |             |          |
| 118 | 263,816,592                   | 599,365          | 332,798     | 40,767,460                 | 190,794          | 61,175      | (14,052,959)     | 33,202           | (47,823)    |          |
| 119 | 13 Month Avg. (Lns 106 - 118) | 264,593,650      | 602,821     | 332,798                    | 39,653,501       | 178,411     | 48,860           | (12,905,517)     | 41,784      | (42,869) |

|     | Depreciation Expense |                  |             |
|-----|----------------------|------------------|-------------|
|     | Transmission GSU     | Distribution GSU | General GSU |
| 124 | 5,636,478            | 12,507           | 21,891      |

|     | 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 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 132 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 133 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 134 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 135 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 136 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 137 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 138 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 139 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 140 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 141 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 142 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 143 |   |                                       | -                                       |   |                                       | -                                       |                              |
| 144 | 13 Month Avg. (Lns 131 - 143)                     | -                                     | -                                       | -   | -                                     | -                                       | -                            |

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 factor is 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(i)-1(h)(6).  
 153 Note 7. FERC Form No1, Page 356. Common Intangible includes Accounts 301-303. Common General includes Accounts 389-399.1.  
 154 Note 8. FERC Form No1, Page 356.1. Common Intangible includes Franchises and Purchased Software. Common General includes FERC Account 108 plus Office Remodeling.

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Transmission O&M

Table 17  
WP\_C-1

| Line No. | TRANSMISSION EXPENSES  | Estimated Amounts |            |            |            | Actual Amounts  |             |            |             |
|----------|--|-------------------|------------|------------|------------|-----------------|-------------|------------|-------------|
|          |  | Reference         | Non Labor  | Labor      | Total      | Reference       | Non Labor   | Labor      | Total       |
|          |  |                   | Col. (a)   | Col. (b)   | Col. (c)   |                 | Col. (a)    | Col. (b)   | Col. (c)    |
|          | OPERATION  |                   |            |            |            |                 |             |            |             |
| 1        | 560 Supervision and Engineering                                | Company Records   | 1,964,781  | 5,254,399  | 7,219,180  | 321.83.b        | 1,862,719   | 6,158,573  | 8,021,292   |
| 2        | 561.1 Load Dispatching - Reliability                           | Company Records   | -          | -          | -          | 321.85.b        | 4,125       | 4,365      | 8,490       |
| 3        | 561.2 Load Dispatching - Monitor & Operate Transmission System | Company Records   | 1,404,478  | 3,266,853  | 4,671,332  | 321.86.b        | 945,057     | 3,299,569  | 4,244,626   |
| 4        | 561.3 Load Dispatching - Transmission Service & Scheduling     | Company Records   |            |            | -          | 321.87.b        | 475         | 822        | 1,297       |
| 5        | 561.4 Scheduling, System Control & Dispatch Services           | Company Records   |            |            | -          | 321.88.b        | -           | -          | -           |
| 6        | 561.5 Reliability, Planning and Standards Development          | Company Records   |            | 184,620    | 184,620    | 321.89.b        | (26,085)    | -          | (26,085)    |
| 7        | 561.6 Transmission Service Studies (1)                         | Company Records   |            |            | -          | 321.90.b        | (41,876)    | 32,451     | (9,425)     |
| 8        | 561.7 Generation Interconnection Studies                       | Company Records   |            | 202,487    | 202,487    | 321.91.b        | (66,603)    | 241,324    | 174,721     |
| 9        | 561.8 Reliability, Planning & Standards Development Services   | Company Records   | 3,427,823  | -          | 3,427,823  | 321.92.b        | 3,346,309   | 750        | 3,347,059   |
| 10       | 562 Station Expenses   | Company Records   | 419,630    | 1,434,693  | 1,854,322  | 321.93.b        | 752,127     | 1,196,415  | 1,948,542   |
| 11       | 563 Overhead Line Expenses                                     | Company Records   | 372,492    | 937,695    | 1,310,187  | 321.94.b        | 587,210     | 705,804    | 1,293,014   |
| 12       | 564 Underground Lines Expense                                  | Company Records   |            |            | -          | 321.95.b        | -           | -          | -           |
| 13       | 565 Transmission of Electricity by Others                      | Company Records   | 23,224,081 | -          | 23,224,081 | 321.96.b        | 32,759,637  | -          | 32,759,637  |
| 14       | 566 Miscellaneous Transmission Expenses                        | Company Records   | 4,518,781  | 3,821,901  | 8,340,682  | 321.97.b        | 4,548,542   | 2,804,443  | 7,352,985   |
| 15       | 567 Rents  | Company Records   | 2,639,941  |            | 2,639,941  | 321.98.b        | 1,978,620   | -          | 1,978,620   |
| 16       | Total Operation  |                   | 37,972,008 | 15,102,647 | 53,074,655 |                 | 46,650,257  | 14,444,516 | 61,094,773  |
| 17       |  |                   |            |            |            |                 |             |            |             |
| 18       | MAINTENANCE  |                   |            |            |            |                 |             |            |             |
| 19       | 568 Supervision and Engineering                                | Company Records   | -          | -          | -          | 321.101.b       | 95          | -          | 95          |
| 20       | 569 Structures   | Company Records   | -          | -          | -          | 321.102.b       | -           | -          | -           |
| 21       | 569.1 Computer Hardware  | Company Records   | -          | -          | -          | 321.103.b       | -           | -          | -           |
| 22       | 569.2 Computer Software  | Company Records   | -          | -          | -          | 321.104.b       | -           | -          | -           |
| 23       | 569.3 Communication Equipment                                  | Company Records   | -          | -          | -          | 321.105.b       | -           | -          | -           |
| 24       | 569.4 Miscellaneous Regional Transmission Plant                | Company Records   | -          | -          | -          | 321.106.b       | -           | -          | -           |
| 25       | 570 Station Equipment  | Company Records   | 1,128,944  | 1,051,706  | 2,180,650  | 321.107.b       | 815,949     | 833,582    | 1,649,531   |
| 26       | 571 Overhead Lines (2)   | Company Records   | 5,741,535  | 355,162    | 6,096,697  | 321.108.b       | 6,664,011   | 161,287    | 6,825,298   |
| 27       | 572 Underground Lines  | Company Records   | -          | -          | -          | 321.109.b       | -           | -          | -           |
| 28       | 573 Miscellaneous Transmission Plant                           | Company Records   | -          | -          | -          | 321.110.b       | 7,046       | -          | 7,046       |
| 29       | Total Maintenance  |                   | 6,870,480  | 1,406,868  | 8,277,347  |                 | 7,487,101   | 994,869    | 8,481,970   |
| 30       |  |                   |            |            |            |                 |             |            |             |
| 31       | TOTAL TRANSMISSION   |                   | 44,842,487 | 16,509,515 | 61,352,002 |                 | 54,137,358  | 15,439,385 | 69,576,743  |
| 32       |  |                   |            |            |            |                 |             |            |             |
| 33       |  |                   |            |            |            |                 |             |            |             |
| 34       | 565 System Integration Costs- Holy Cross TIEA (3)              | Company Records   |            | -          | -          | Company Records | (1,567,079) |            | (1,567,079) |
| 35       |  |                   |            |            |            |                 |             |            |             |
| 36       | 561 Total FERC Account 561                                     | Sum Lines 2 - 9   | 4,832,302  | 3,653,960  | 8,486,261  |                 | 4,161,402   | 3,579,281  | 7,740,683   |

Note 1. Amount reflects 3 year amortization of the pre-construction costs associated with the San Luis-Calumet-Comanche transmission project (\$2,625,528 X 50% / 3 = \$437,588) beginning November 17, 2012 as shown on FERC Form No. 1 page 321, line 90 footnote page. See additional details on Table 25 concerning the 50/50 sharing.

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

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

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Administrative and General Expenses

Table 18  
WP\_C-2

| Estimated |       |   |                 |                 |                 |                |
|-----------|-------|---|-----------------|-----------------|-----------------|----------------|
| Line No.  | FERC  | Account Description                         | Reference       | Total           | Adjustment      | Adjusted Total |
|           |       |   |                 | Col. (a)        | Col. (b)        | Col. (c)       |
| 1         | 920   | Administrative and general salaries         | Company Records | \$ 61,766,852   | \$ -            | \$ 61,766,852  |
| 2         | 921   | Office supplies and expenses                | Company Records | \$ 39,605,126   | -               | 39,605,126     |
| 3         | 922   | Administrative expenses transferred— Credit | Company Records | \$ (47,022,535) | -               | (47,022,535)   |
| 4         | 923   | Outside services employed                   | Company Records | \$ 13,725,254   | -               | 13,725,254     |
| 5         | 924   | Property insurance                          | Company Records | \$ 6,520,127    | -               | 6,520,127      |
| 6         | 925   | Injuries and damages                        | Company Records | \$ 10,497,145   | -               | 10,497,145     |
| 7         | 926   | Employee pensions and benefits (1)          | Company Records | \$ 45,069,765   | -               | 45,069,765     |
| 8         | 927   | Franchise requirements                      | Company Records | \$ -            | -               | -              |
| 9         | 928   | Regulatory commission expenses (2)          | Company Records | \$ 9,197,432    | (9,197,432)     | -              |
| 10        | 929   | Duplicate charges—Credit                    | Company Records | \$ (2,143,908)  | -               | (2,143,908)    |
| 11        | 930.1 | General Advertising Expenses (3)            | Company Records | \$ 2,813,948    | (2,813,948)     | -              |
| 12        | 930.2 | Miscellaneous general expenses (4)          | Company Records | \$ 4,094,158    | (1,233,987)     | 2,860,171      |
| 13        | 931   | Rents                                       | Company Records | \$ 33,608,857   | -               | 33,608,857     |
| 14        | 935   | Maintenance of general plant                | Company Records | \$ 1,096,654    | -               | 1,096,654      |
| 15        |       | Subtotal                                    |                 | \$ 178,828,877  | \$ (13,245,367) | \$ 165,583,509 |

Notes:

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

|   |                       |              |
|---|-----------------------|--------------|
| Industry Association Dues                               | FF1, pg. 335, Line 1  | 11,602       |
| Service Company Allocation of Industry Association Dues | FF1, pg. 335, Line 12 | 1,222,385    |
| Total Exclusion   |                       | \$ 1,233,987 |

| Actuals  |       |   |                        |                 |                 |                |
|----------|-------|---|------------------------|-----------------|-----------------|----------------|
| Line No. | FERC  | Account Description                         | Reference              | Total           | Adjustment      | Adjusted Total |
|          |       |   |                        | Col. (a)        | Col. (b)        | Col. (c)       |
| 1        | 920   | Administrative and general salaries         | FF1, pg. 323, Line 181 | \$ 55,444,185   | \$ (229,641)    | \$ 55,214,544  |
| 2        | 921   | Office supplies and expenses                | FF1, pg. 323, Line 182 | \$ 39,411,811   | -               | 39,411,811     |
| 3        | 922   | Administrative expenses transferred— Credit | FF1, pg. 323, Line 183 | \$ (56,246,117) | -               | (56,246,117)   |
| 4        | 923   | Outside services employed                   | FF1, pg. 323, Line 184 | \$ 13,303,636   | -               | 13,303,636     |
| 5        | 924   | Property insurance                          | FF1, pg. 323, Line 185 | \$ 5,941,435    | -               | 5,941,435      |
| 6        | 925   | Injuries and damages                        | FF1, pg. 323, Line 186 | \$ 11,691,020   | -               | 11,691,020     |
| 7        | 926   | Employee pensions and benefits (1)          | FF1, pg. 323, Line 187 | \$ 46,428,440   | (896,943)       | 45,531,497     |
| 8        | 927   | Franchise requirements                      | FF1, pg. 323, Line 188 | \$ -            | -               | -              |
| 9        | 928   | Regulatory commission expenses (2)          | FF1, pg. 323, Line 189 | \$ 14,576,098   | (14,576,098)    | -              |
| 10       | 929   | Duplicate charges—Credit                    | FF1, pg. 323, Line 190 | \$ (2,218,479)  | -               | (2,218,479)    |
| 11       | 930.1 | General Advertising Expenses (3)            | FF1, pg. 323, Line 191 | \$ 2,770,804    | (2,770,804)     | -              |
| 12       | 930.2 | Miscellaneous general expenses (4)          | FF1, pg. 323, Line 192 | \$ 3,806,482    | (2,157,627)     | 1,648,855      |
| 13       | 931   | Rents                                       | FF1, pg. 323, Line 193 | \$ 36,462,094   | -               | 36,462,094     |
| 14       | 935   | Maintenance of general plant                | FF1, pg. 323, Line 196 | \$ 1,078,598    | -               | 1,078,598      |
| 15       |       | Subtotal                                    |                        | \$ 172,450,007  | \$ (20,631,113) | \$ 151,818,894 |

Notes:

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

|   |                       |              |
|---|-----------------------|--------------|
| Industry Association Dues                               | FF1, pg. 335, Line 1  | 37,894       |
| Service Company Allocation of Industry Association Dues | FF1, pg. 335, Line 12 | 2,119,733    |
| Total Exclusion   |                       | \$ 2,157,627 |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Post-Employment Benefits Other than Pensions (FAS 106)

Table 19  
WP\_C-3

| Line No. | Description   | Total Expense      | O&M \$             | O&M<br>Electric \$ |
|----------|---|--------------------|--------------------|--------------------|
|          |   | Col. (a)           | Col. (b)           | Col. (c)           |
| 1        | Estimated Base Year 2022  |                    |                    |                    |
| 2        |   |                    |                    |                    |
| 3        | PSCo Direct Expense   | (6,660,000)        | (4,174,029)        | (2,596,717)        |
| 4        | XES - Allocated to PSCo   | 1,197,000          | 297,131            | 219,182            |
| 5        |   |                    |                    |                    |
| 6        | Total   | <u>(5,463,000)</u> | <u>(3,876,898)</u> | <u>(2,377,535)</u> |
| 7        |   |                    |                    |                    |
| 8        |   |                    |                    |                    |
| 9        | Estimated Amount Included in Account 926  |                    |                    |                    |
| 10       |   |                    |                    |                    |
| 11       | PSCo Direct Expense   | (6,660,000)        | (4,174,029)        | (2,596,717)        |
| 12       | XES - Allocated to PSCo   | 1,197,000          | 297,131            | 219,182            |
| 13       |   |                    |                    |                    |
| 14       | Total   | <u>(5,463,000)</u> | <u>(3,876,898)</u> | <u>(2,377,535)</u> |
| 15       |   |                    |                    |                    |
| 16       | Actual Base Year 2022   |                    |                    |                    |
| 17       |   |                    |                    |                    |
| 18       | PSCo Direct Expense   | (4,960,000)        | (3,124,431)        | (1,855,864)        |
| 19       | XES - Allocated to PSCo   | 950,000            | 217,030            | 160,323            |
| 20       |   |                    |                    |                    |
| 21       | Total   | <u>(4,010,000)</u> | <u>(2,907,401)</u> | <u>(1,695,541)</u> |
| 22       |   |                    |                    |                    |
| 23       | Actual Amount Included in Account 926   |                    |                    |                    |
| 24       |   |                    |                    |                    |
| 25       | PSCo Direct Expense   | (4,960,000)        | (3,124,431)        | (1,855,864)        |
| 26       | XES - Allocated to PSCo   | 950,000            | 217,030            | 160,323            |
| 27       |   |                    |                    |                    |
| 28       | Total   | <u>(4,010,000)</u> | <u>(2,907,401)</u> | <u>(1,695,541)</u> |
| 29       |   |                    |                    |                    |
| 30       | Adjustment  |                    |                    |                    |
| 31       | Estimated Amount Less Base Year Amount (Line 14 minus 6)  | -                  | -                  | -                  |
| 32       | Actual Amount Less Base Year Amount (Line 28 minus 21)  | -                  | -                  | -                  |
| 33       |   |                    |                    |                    |
| 34       | Notes:  |                    |                    |                    |
| 35       | Once established in the true-up for the first Formula Rate Year that rates are in effect, the amount for Post-Employment Benefits Other than Pensions shall be the amount recovered in the formula rate until a change is accepted and permitted by FERC pursuant to a Section 205 filing (to be made annually to update the PBOP expense) or a Section 206 filing. |                    |                    |                    |

Source: Employee Benefit Accounting PBOP analysis and actuarial study filed annually with the Commission.

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Regulatory Commission Expense Detail (FERC Account 928)

Table 20  
WP\_C-4

| Estimated |  |           |                                   |                                      |                   |
|-----------|--|-----------|-----------------------------------|--------------------------------------|-------------------|
| Line No.  | Description  | Reference | Transmission Specific<br>Col. (a) | Non-Transmission Related<br>Col. (b) | Total<br>Col. (c) |
| 1         |  |           | -                                 | 0                                    | -                 |
| 2         |  |           |                                   |                                      | -                 |
| 3         |  |           |                                   |                                      | -                 |
| 4         |  |           | -                                 |                                      | -                 |
| 5         |  |           |                                   |                                      | -                 |
| 6         | Total  |           | -                                 | -                                    | -                 |
| 7         | Footnote 1: Rate Case Expenses will be amortized over 3 years beginning November 17, 2012. |           |                                   |                                      |                   |

| Actual   |  |                    |                                   |                                      |                   |
|----------|--|--------------------|-----------------------------------|--------------------------------------|-------------------|
| Line No. | Description  | Reference          | Transmission Specific<br>Col. (a) | Non-Transmission Related<br>Col. (b) | Total<br>Col. (c) |
| 1        | <i>State of Colorado</i>   |                    |                                   |                                      | -                 |
| 2        | CPUC Annual Charge   |                    |                                   | 10,410,512                           |                   |
| 3        | CPUC Docket 16A-0231E - 2016 Deprec RC   |                    |                                   | 92,495                               |                   |
| 4        | CPUC Docket 17AL-0649E - 2017 Phase I RC   |                    |                                   | 156,058                              |                   |
| 5        | CPUC Docket 16AL-0048E - 2016 Phase II RC  |                    |                                   | 1,411,480                            |                   |
| 6        | CPUC Docket 19AL-0268E - 2019 Phase I RC   |                    |                                   | 752,717                              |                   |
| 7        | CPUC Docket 20AL-0432E - 2021 Phase II RC  |                    |                                   | 136,713                              |                   |
| 8        | CPUC Docket 21AL-0317E - 2021 Phase I & II RC  |                    |                                   | 402                                  |                   |
| 9        | CPUC Docket 19AL-0687E - 2019 Time of Use  |                    |                                   |                                      |                   |
| 10       | CPUC Docket 20AL-0301E - AGIS  |                    |                                   | 148,225                              |                   |
| 11       | CPUC Docket 20A-0300E - Wildfire Mitigat   |                    |                                   |                                      |                   |
| 12       | CPUC Docket 20A-0204E - Transportation EP  |                    |                                   | 3,892                                |                   |
| 13       | CPUC Docket 20A-0345E - Economic Develp  |                    |                                   |                                      |                   |
| 14       | CPUC Docket 21A-0141E - 2021 ERP and CEP   |                    |                                   |                                      |                   |
| 15       | CPUC Docket 20R-0516E - 2021 Distribution System Planning                                  |                    |                                   |                                      |                   |
| 16       | CPUC Docket 21A-0625EG - 2022-2025 RES   |                    |                                   |                                      |                   |
| 17       | CPUC Docket 20A-0327E - 2019 ECA Prud  |                    |                                   | 30,290                               |                   |
| 18       | CPUC Docket 20A-0370E - ECA Prud   |                    |                                   | 104,641                              |                   |
| 19       | CPUC Docket 20D-0148E - COSSA Petition   |                    |                                   | 52,118                               |                   |
| 20       | CPUC Docket 20I-0437E - Comanche Unit 3  |                    |                                   | 55,323                               |                   |
| 21       | CPUC Docket 21I-0076EG/21A- 0192EG - Extreme Weather                                       |                    |                                   | 36,670                               |                   |
| 22       | CPUC Docket TBD - PSCo- BH-PRPA Joint OATT   |                    |                                   | 38,734                               |                   |
| 23       | Miscellaneous Items < \$25,000   |                    |                                   | 117,782                              |                   |
| 24       |  |                    |                                   |                                      |                   |
| 25       | Federal Energy Regulatory Commission   |                    |                                   |                                      |                   |
| 26       | FERC Annual Charge   |                    |                                   | 872,222                              |                   |
| 27       | Docket ER19-2774 - Transmission Interconnection Queue                                      |                    | 1,100                             |                                      |                   |
| 28       | Docket ER21-291 - Transmission Formula Rate Filing   |                    | 18,350                            |                                      |                   |
| 29       | Miscellaneous Items < \$25,000   |                    |                                   | -                                    |                   |
| 30       |  |                    |                                   |                                      |                   |
| 31       | Other  |                    |                                   |                                      |                   |
| 32       | Mandated Inserts   |                    |                                   | 136,374                              | 136,374           |
| 33       | Miscellaneous Items < \$25,000   |                    |                                   |                                      | -                 |
| 34       |  |                    |                                   |                                      |                   |
| 35       | Total  | FF1, pg 351, Ln 46 | 19,450                            | 14,556,648                           | 14,576,098        |
|          | Footnote 1: Rate Case Expenses will be amortized over 3 years beginning November 17, 2012. |                    |                                   |                                      |                   |

**Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Taxes Other Than Income Tax**

**Table 21  
WP\_D-1**

| Line No. | Description                                 | Reference                          | Estimated      | FERC Form No. 1 |                |
|----------|---|------------------------------------|----------------|-----------------|----------------|
|          |   |                                    |                | Reference       | Actual         |
| 1        | FUTA  |                                    |                | 263.i           | \$ 72,816      |
| 2        | FICA  |                                    |                | 263.i           | 12,714,507     |
| 3        | Unemployment SESA                           |                                    |                | 263.i           | 252,546        |
| 4        | Occupational Denver                         |                                    |                | 263.i           | 18,277         |
| 5        | Total taxes related to wages & salaries (1) | Company Records                    | \$ 13,683,585  |                 | 13,058,146     |
| 6        |   |                                    |                |                 |                |
| 7        | Real and personal property taxes            |                                    |                | 263.i           | \$ 172,762,892 |
| 8        | Use tax                                     |                                    |                | 263.i           | (75,000)       |
| 9        | Total taxes related to property (1)         | Company Records                    | \$ 190,990,800 |                 | 172,687,892    |
| 10       |   |                                    |                |                 |                |
| 11       | Miscellaneous                               |                                    |                |                 |                |
| 12       | CO MISC TOTI - CO EZ ITC                    | Company Records                    | \$ (750,000)   |                 | (750,000)      |
| 13       |   |                                    |                |                 |                |
| 14       | Total TOTI                                  | Line 5 plus Line 9<br>plus Line 12 | \$ 203,924,385 | 115.14.g        | \$ 184,996,038 |

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

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Revenue Credits

Table 22  
WP\_E-1

| Estimated |             |  |               |                 |                |
|-----------|-------------|--|---------------|-----------------|----------------|
| Line No.  | FERC        | Description  | Total         | Adjustments     | Adjusted Total |
|           |             |  | Col. (a)      | Col. (b)        | Col. (c)       |
| 1         | 454-        | Rent From Electric Property  |               |                 |                |
| 2         | 45400       | Rental Income on Transmission Facilities   | \$ 3,103,661  | \$ -            | \$ 3,103,661   |
| 3         | 45400       | Rental Income on Other Facilities  | 3,971,111     | (3,971,111)     | -              |
| 4         | Total 454   |  | \$ 7,074,771  | \$ (3,971,111)  | \$ 3,103,661   |
| 5         |             |  |               |                 |                |
| 6         | 456-        | Other Electric Revenue   |               |                 |                |
| 7         | 456         | Revenues from Schedule 18 Annual Interconnection Customer O&M Charge                           | \$ 490,846    | \$ -            | \$ 490,846     |
| 8         | 456         | Total Other Electric Revenue - (Other Than Schedule 18)  | \$ 58,184,470 | (58,184,470)    | -              |
| 9         | Total 456-  | FERC Form No. 1 pg. 300 Ln 21  | \$ 58,675,316 | \$ (58,184,470) | \$ 490,846     |
| 10        |             |  |               |                 |                |
| 11        | 421.1       | Gain on disposition of property  |               |                 |                |
|           | 421.1       | Amortization of the Gain on the Sale of TSB (Allocated to Transmission) Ref.<br>WP_B-7 Line 15 | \$ -          | \$ -            | \$ -           |
| 12        | 421.1       | Gain on disposition of property (Other Related)  | -             | -               | -              |
| 13        | Total 421.1 |  | \$ -          | \$ -            | \$ -           |
| 14        |             |  |               |                 |                |

| Actual   |              |  |               |                 |                |
|----------|--------------|--|---------------|-----------------|----------------|
| Line No. | FERC         | Description  | Total         | Adjustments     | Adjusted Total |
|          |              |  | Col. (a)      | Col. (b)        | Col. (c)       |
| 1        | 454-         | Rent From Electric Property  |               |                 |                |
| 2        | 45400        | Rental Income on Transmission Facilities   | \$ 2,808,957  | \$ -            | \$ 2,808,957   |
| 3        | 45400        | Rental Income on Other Facilities  | 5,075,413     | (5,075,413)     | -              |
| 4        | Total 454-   | FERC Form No. 1 pg. 300 Ln 19  | \$ 7,884,371  | \$ (5,075,413)  | \$ 2,808,957   |
| 5        |              |  |               |                 |                |
| 6        | 456-         | Other Electric Revenue   |               |                 |                |
| 7        | 456          | Revenues from Schedule 18 Annual Interconnection Customer O&M Charge                           | \$ 549,567    | \$ -            | \$ 549,567     |
| 8        | 456          | Total Other Electric Revenue - (Other Than Schedule 18)  | 27,961,507    | (27,961,507)    | -              |
| 9        | Total 456-   | FERC Form No. 1 pg. 300 Ln 21  | \$ 28,511,074 | \$ (27,961,507) | \$ 549,567     |
| 10       |              |  |               |                 |                |
| 11       | 421.1        | Gain on disposition of property  |               |                 |                |
|          | 421.1        | Amortization of the Gain on the Sale of TSB (Allocated to Transmission) Ref.<br>WP_B-7 Line 15 | \$ -          | \$ -            | \$ -           |
| 12       | 421.1        | Gain on disposition of property (Other Related)  | 757,369       | (757,369)       | -              |
| 13       | Total 421.1- | FERC Form No. 1 pg. 117 Ln 40  | \$ 757,369    | \$ (757,369)    | \$ -           |
| 14       |              |  |               |                 |                |

Public Service Company of Colorado  
 Transmission Formula Rate Template  
 Twelve Months Ended December 31, 2022  
 Account 456.1- Revenues from Transmission of Electricity of Others

Table 23  
 WP F-1

| Estimate |                               | Description  | Service Type | Divisor kW | Point-to-Point               | Network                 | Scheduling,                          | Reactive                            | Regulation               | Regulation                         | Regulation                          | Regulation                                | Network &                   | Network &                            | Flex                | Supplemental                | FERC                | Total of Line Items |  |
|----------|-------------------------------|--|--------------|------------|------------------------------|-------------------------|--------------------------------------|-------------------------------------|--------------------------|------------------------------------|-------------------------------------|---|-----------------------------|--------------------------------------|---------------------|-----------------------------|---------------------|---------------------|--|
| Line No. | Type                          |  |              |            | Transmission Schedules 7 & 8 | Transmission Schedule 9 | System Control & Dispatch Schedule 1 | Supply & Voltage Control Schedule 2 | and Frequency Schedule 3 | and Frequency Schedule 3 & 3A Wind | and Frequency Schedule 3 & 3A Solar | and Frequency Schedule 3 & 3A-VER Non-VER | Energy Imbalance Schedule 4 | Interco. Spinning Reserve Schedule 5 | Reserve Schedule 16 | Spinning Reserve Schedule 6 | Assess Pass Through |                     |  |
|          |                               | (a)  | (b)          | (c)        | (d)                          | (e)                     | (f)                                  | (g)                                 | (h)                      | (i)                                | (j)                                 | (k)                                       | (l)                         | (m)                                  | (n)                 |                             |                     |                     |  |
| 1        | Credit                        | OATT Non-Firm PTP  | NF           | 0          | 4,766,106                    | -                       | 76,487                               | 466,832                             | 21,124                   | -                                  | -                                   | -   | 32,962                      | -                                    | 9,104               | -                           | -                   | 5,372,615           |  |
| 2        | Credit                        | OATT Firm PTP  | SFP          | 0          | 2,107,555                    | -                       | 63,166                               | 359,746                             | 57,190                   | -                                  | -                                   | -   | 32,577                      | -                                    | 8,886               | -                           | -                   | 2,629,120           |  |
| 3        | Divisor                       | PSCoM Firm PTP   | LFP          | 188,000    | 9,222,528                    | -                       | 144,384                              | 776,064                             | -                        | -                                  | -                                   | -   | -                           | -                                    | -                   | -                           | -                   | 10,142,976          |  |
| 4        | Divisor                       | CSU Firm PTP   | LFP          | 60,000     | 2,943,360                    | -                       | 46,080                               | 247,680                             | -                        | -                                  | -                                   | -   | -                           | -                                    | -                   | -                           | -                   | 3,233,240           |  |
| 5        | Divisor                       | Firm PTP   | LFP          | -          | -                            | -                       | -                                    | -                                   | 46,120                   | -                                  | -                                   | -   | -                           | -                                    | -                   | -                           | -                   | 2,471,670           |  |
| 6        | Divisor                       | MEAN - Network   | FNO          | 30,413     | -                            | 1,491,936               | -                                    | -                                   | -                        | -                                  | -                                   | -   | -                           | -                                    | -                   | -                           | -                   | 1,491,936           |  |
| 7        | Ancillary                     | MEAN - Network   | OS           | -          | -                            | 23,357                  | -                                    | 125,545                             | 23,377                   | -                                  | -                                   | 297                                       | -                           | 96,580                               | -                   | 26,773                      | -                   | 295,929             |  |
| 8        | Divisor                       | Tri-State - Network  | FNO          | 256,589    | -                            | 12,587,224              | -                                    | -                                   | -                        | -                                  | -                                   | -   | -                           | -                                    | -                   | -                           | -                   | 12,587,224          |  |
| 9        | Ancillary                     | Tri-State - Network  | OS           | -          | -                            | -                       | 197,060                              | -                                   | 197,232                  | 135,532                            | 29,819                              | -   | 23,633                      | -                                    | 1,279,286           | -                           | -                   | 1,832,743           |  |
| 10       | Divisor                       | IREA - Network   | FNO          | 435,068    | -                            | 21,342,690              | -                                    | -                                   | -                        | -                                  | -                                   | -   | -                           | -                                    | -                   | -                           | -                   | 21,342,690          |  |
| 11       | Ancillary                     | IREA - Network   | OS           | -          | -                            | -                       | 334,132                              | 1,795,960                           | 334,423                  | -                                  | 82,112                              | 10,341                                    | -                           | 1,381,610                            | -                   | 382,999                     | -                   | 4,239,465           |  |
| 12       | Divisor                       | PSCoM - Network  | FNO          | 116,740    | -                            | 6,232,560               | -                                    | -                                   | -                        | -                                  | -                                   | -   | -                           | -                                    | -                   | -                           | -                   | 6,232,560           |  |
| 13       | Ancillary                     | PSCoM - Network  | OS           | -          | -                            | -                       | 89,657                               | 481,904                             | 89,735                   | -                                  | 442                                 | -   | 41                          | -                                    | 370,723             | -                           | 102,769             | 1,134,829           |  |
| 14       | Divisor                       | WAPA - Network   | FNO          | 93,511     | -                            | 4,587,274               | -                                    | -                                   | -                        | -                                  | -                                   | -   | -                           | -                                    | -                   | -                           | -                   | 4,587,274           |  |
| 15       | Ancillary                     | WAPA - Network   | OS           | -          | -                            | -                       | 71,816                               | -                                   | 71,879                   | -                                  | -                                   | -   | -                           | 296,955                              | -                   | 82,320                      | -                   | 522,970             |  |
| 16       | Credit                        | PACIFICORP GFA Firm Contract   | LFP          | -          | -                            | -                       | 336,398                              | -                                   | -                        | -                                  | -                                   | -   | -                           | -                                    | -                   | -                           | -                   | 336,398             |  |
| 17       | Credit                        | Tri-State, Midway - GFA Firm Contract  | OS           | -          | -                            | -                       | 224,400                              | -                                   | -                        | -                                  | -                                   | -   | -                           | -                                    | -                   | -                           | -                   | 224,400             |  |
| 18       | Credit                        | PRPA - BASOT   | OS           | -          | -                            | -                       | 400,024                              | -                                   | 400,372                  | 377,643                            | 46,011                              | -   | 44,577                      | -                                    | 607,852             | 3,564,585                   | 255,299             | 5,650,352           |  |
| 19       | Credit                        | ARPA - BASOT   | OS           | 0          | 0                            | 0                       | 32,685                               | 0                                   | 32,713                   | 7,020                              | 0                                   | -   | 376                         | 0                                    | 135,148             | 52,200                      | 0                   | 260,142             |  |
| 20       | Credit                        | Black Hills CE BASOT   | OS           | -          | -                            | -                       | 240,878                              | -                                   | 241,988                  | 242,389                            | -                                   | -   | 24,384                      | -                                    | 2,287,919           | -                           | -                   | 3,036,658           |  |
| 21       | Credit                        | Colorado Springs BASOT   | OS           | -          | -                            | -                       | 142,893                              | -                                   | 97,975                   | -                                  | -                                   | -   | -                           | -                                    | 231,196             | -                           | -                   | 472,064             |  |
| 22       | Ancillary                     |  | 0            | 0          | -                            | -                       | -                                    | -                                   | -                        | -                                  | -                                   | -   | -                           | -                                    | -                   | -                           | -                   | 1,073,236           |  |
| 23       | Total                         |  |              | 1,180,321  | 19,039,549                   | 46,802,482              | 1,862,619                            | 4,253,731                           | 1,515,253                | 1,097,331                          | 158,384                             | 103,649                                   | 0                           | 2,954,407                            | 9,650,084           | 868,150                     | 1,073,236           | 89,378,876          |  |
| 24       |                               |  |              | -          | -                            | -                       | -                                    | -                                   | -                        | -                                  | -                                   | -   | -                           | -                                    | -                   | -                           | -                   | -                   |  |
| 25       | <b>Summarized by Type:</b>    |  |              | 1,180,321  |                              |                         |                                      |                                     |                          |                                    |                                     |   |                             |                                      |                     |                             |                     |                     |  |
| 26       | Credit                        |  |              |            | 6,873,661                    | 560,798                 | 956,133                              | 826,578                             | 752,487                  | 725,028                            | 46,011                              | 69,337                                    | 0                           | 808,539                              | 6,135,900           | 273,289                     | 0                   | 18,027,761          |  |
| 27       | Divisor                       |  |              |            | 12,165,888                   | 46,241,684              | 190,464                              | 1,023,744                           | 46,120                   | 236,772                            | 0                                   | 0   | 0                           | 2,234,898                            | 0                   | 0                           | 0                   | 62,139,570          |  |
| 28       | Ancillary                     |  |              |            | 0                            | 0                       | 716,022                              | 2,403,409                           | 716,646                  | 135,532                            | 112,373                             | 34,312                                    | 0                           | 2,145,868                            | 1,279,286           | 594,861                     | 1,073,236           | 9,211,545           |  |
| 29       | Other                         |  |              |            | 0                            | 0                       | 0                                    | 0                                   | 0                        | 0                                  | 0                                   | 0   | 0                           | 0                                    | 0                   | 0                           | 0                   | 0                   |  |
| 30       | Total                         |  |              |            | 19,039,549                   | 46,802,482              | 1,862,619                            | 4,253,731                           | 1,515,253                | 1,097,331                          | 158,384                             | 103,649                                   | 0                           | 2,954,407                            | 9,650,084           | 868,150                     | 1,073,236           | 89,378,876          |  |
| 31       |                               |  |              |            |                              |                         |                                      |                                     |                          |                                    |                                     |   |                             |                                      |                     |                             |                     |                     |  |
| 32       | Description of Revenue Types: |  |              |            |                              |                         |                                      |                                     |                          |                                    |                                     |   |                             |                                      |                     |                             |                     |                     |  |
| 33       | Ancillary                     | Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, scheduling, and flex reserve. |              |            |                              |                         |                                      |                                     |                          |                                    |                                     |   |                             |                                      |                     |                             |                     |                     |  |
| 34       | Divisor                       | Load associated with these revenues are included in the formula divisor.   |              |            |                              |                         |                                      |                                     |                          |                                    |                                     |   |                             |                                      |                     |                             |                     |                     |  |
| 35       | Credit                        | Revenue credit because the load is not included in divisor.  |              |            |                              |                         |                                      |                                     |                          |                                    |                                     |   |                             |                                      |                     |                             |                     |                     |  |



Public Service Company of Colorado  
 Transmission Formula Rate Template  
 Twelve Months Ended December 31, 2022  
 Capital Structure Details

Table 24  
 WP\_G-1

| Estimated |  |                         |                |                |                |                |                |                |                |                |                |                |                | 13 Month Avg.  |                |                |
|-----------|--|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Line No.  | Description  | Form No.1 Reference     | December       | January        | February       | March          | April          | May            | June           | July           | August         | September      | October        | November       | December       | Col. (n)       |
|           |  |                         | Col. (a)       | Col. (b)       | Col. (c)       | Col. (d)       | Col. (e)       | Col. (f)       | Col. (g)       | Col. (h)       | Col. (i)       | Col. (j)       | Col. (k)       | Col. (l)       | Col. (m)       |                |
| 1         | Long Term Debt:  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 2         | Acct 221 Bonds   | 112.18.c.d              | 6,550,000.001  | 6,550,000.001  | 6,550,000.001  | 6,550,000.001  | 6,550,000.001  | 6,850,000.001  | 6,850,000.001  | 6,850,000.001  | 6,850,000.001  | 6,850,000.001  | 6,850,000.001  | 6,850,000.001  | 6,850,000.001  | 6,734,615.386  |
| 3         | Acct 223 Advances from Assoc. Compa                                  | 112.20.c.d              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| 4         | Acct 224 Other Long Term Debt  | 112.21.c.d              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| 5         | Less: Acct 222 Reacquired Debt                                       | 2.19 c,d enter negat    | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| 6         | Total Long Term Debt   | Sum Lines 1 - 5         | 6,550,000.001  | 6,550,000.001  | 6,550,000.001  | 6,550,000.001  | 6,550,000.001  | 6,850,000.001  | 6,850,000.001  | 6,850,000.001  | 6,850,000.001  | 6,850,000.001  | 6,850,000.001  | 6,850,000.001  | 6,850,000.001  | 6,734,615.386  |
| 7         |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 8         | Preferred Stock (1)  | 112.3.c.d               | 0              |                |                |                |                |                |                |                |                |                |                |                |                | -              |
| 9         |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 10        | Common Equity- Per Books   | 112.16.c.d              | 8,381,412.583  | 8,452,930.484  | 8,502,008.016  | 8,435,887.978  | 8,461,579.937  | 8,491,480.812  | 8,536,465.671  | 8,693,921.453  | 8,762,634.289  | 8,739,648.322  | 8,807,449.840  | 8,868,887.346  | 8,882,539.429  | 8,616,680.474  |
| 11        | Less Acct 204 Preferred Stock  | 112.3.c.d               | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
|           | Less Acct 219 Accum Other Compre.                                    |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 12        | Income   | 112.15.c.d              | (22,624.402)   | (22,525.226)   | (22,435.648)   | (22,336.472)   | (22,240.496)   | (22,141.320)   | (22,045.344)   | (21,946.168)   | (21,846.992)   | (21,756.889)   | (21,669.095)   | (21,584.132)   | (21,496.337)   | (22,049.886)   |
|           | Less Acct 216.1 Unappropriated                                       |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 13        | Undistributed Subsidiary Earnings                                    | 112.12.c.d              | (3,284.071)    | (3,037.171)    | (2,790.299)    | (2,545.161)    | (2,298.245)    | (2,051.672)    | (1,806.512)    | (1,559.511)    | (1,312.467)    | (1,067.278)    | (820.143)      | (573.002)      | (326.696)      | (1,805.556)    |
| 14        | Adjusted Common Equity   | Ln 10 - 11 - 12 - 13    | 8,407,321.056  | 8,478,492.881  | 8,527,233.963  | 8,460,769.611  | 8,486,118.678  | 8,515,673.804  | 8,560,317.527  | 8,717,427.132  | 8,785,793.748  | 8,762,472.490  | 8,829,939.078  | 8,891,044.480  | 8,904,362.462  | 8,640,535.916  |
| 15        |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 16        | Total (Line 6 plus Line 8 plus Line 14)                              |                         | 14,957,321.057 | 15,028,492.882 | 15,077,233.964 | 15,010,769.612 | 15,036,118.679 | 15,365,673.805 | 15,410,317.528 | 15,567,427.133 | 15,635,793.749 | 15,612,472.491 | 15,679,939.079 | 15,741,044.481 | 15,754,362.463 | 15,375,151.302 |
| 17        |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 18        | Cost of Debt   |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 19        | Acct 427 Interest on Long Term Debt                                  | 117.62.c                |                |                |                |                |                |                |                |                |                |                |                |                | 244,980.387    |                |
|           | Acct 428 Amortization of Debt Discount and Expense                   | 117.63.c                |                |                |                |                |                |                |                |                |                |                |                |                | 5,622.181      |                |
| 20        | Acct 428.1 Amortization of Loss on Reacquired Debt                   | 117.64.c                |                |                |                |                |                |                |                |                |                |                |                |                | 706.318        |                |
| 21        | Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (2) | 117.67.c                |                |                |                |                |                |                |                |                |                |                |                |                | 0              |                |
|           | Less: Acct 429 Amort of Premium on Debt                              | 117.65.c enter negative |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 23        | Less: Acct 429.1 Amort of Gain on Reacquired Debt                    | 117.66.c enter negative |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 24        | Total Interest Expense   | Sum Lines 19 - 24       |                |                |                |                |                |                |                |                |                |                |                |                | 251,308.887    |                |
| 25        |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 26        |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 27        | Average Cost of Debt (Line 25 / Line 6)                              |                         |                |                |                |                |                |                |                |                |                |                |                |                | 3.73%          |                |
| 28        |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 29        | Cost of Preferred Stock  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 30        | Preferred Stock Dividends  | 118.29.c                |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 31        |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 32        | Average Cost of Preferred Stock (Line 30 / Line 8)                   |                         |                |                |                |                |                |                |                |                |                |                |                |                | 0.00%          |                |

Note 1. If and when the Company issues preferred stock, footnote will indicate the authorizing regulatory agency, the docket/case number, and the Note 2. Interest on Debt to Associated Companies (FERC 430) will be populated with interest related to Long-Term Debt only.

Public Service Company of Colorado  
 Transmission Formula Rate Template  
 Twelve Months Ended December 31, 2022  
 Capital Structure Details

Table 24  
 WP\_G-1

| Actual   |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
|----------|--|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Line No. | Description  | Form No.1 Reference     | December       | January        | February       | March          | April          | May            | June           | July           | August         | September      | October        | November       | December       | 13 Month Avg.  |
|          |  |                         | Col. (a)       | Col. (b)       | Col. (c)       | Col. (d)       | Col. (e)       | Col. (f)       | Col. (g)       | Col. (h)       | Col. (i)       | Col. (j)       | Col. (k)       | Col. (l)       | Col. (m)       | Col. (n)       |
| 1        | Long Term Debt:  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 2        | Acct 221 Bonds   | 112.18.c.d              | 6,550,000,000  | 6,550,000,001  | 6,550,000,000  | 6,550,000,000  | 6,550,000,001  | 7,250,000,000  | 6,950,000,000  | 6,950,000,000  | 6,950,000,000  | 6,950,000,001  | 6,950,000,000  | 6,950,000,000  | 6,950,000,000  | 6,819,230,769  |
| 3        | Acct 223 Advances from Assoc. Compa                                  | 112.20.c.d              |                |                |                |                |                |                |                |                |                |                |                |                |                | -              |
| 4        | Acct 224 Other Long Term Debt  | 112.21.c.d              |                |                |                |                |                |                |                |                |                |                |                |                |                | -              |
| 5        | Less: Acct 222 Reacquired Debt                                       | 2.19 c,d enter negative |                |                |                |                |                |                |                |                |                |                |                |                |                | -              |
| 6        | Total Long Term Debt   | Sum Lines 1 - 5         | 6,550,000,000  | 6,550,000,001  | 6,550,000,000  | 6,550,000,000  | 6,550,000,001  | 7,250,000,000  | 6,950,000,000  | 6,950,000,000  | 6,950,000,000  | 6,950,000,001  | 6,950,000,000  | 6,950,000,000  | 6,950,000,000  | 6,819,230,769  |
| 7        |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 8        | Preferred Stock (1)  | 112.3.c.d               | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| 9        |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 10       | Common Equity- Per Books   | 112.16.c.d              | 8,444,057,739  | 8,576,500,243  | 8,622,628,616  | 8,571,508,910  | 8,605,935,169  | 8,634,183,885  | 8,688,162,762  | 8,889,382,454  | 9,017,901,346  | 8,998,620,695  | 9,130,942,290  | 9,217,506,163  | 9,230,020,186  | 8,817,488,497  |
| 11       | Less Acct 204 Preferred Stock  | 112.3.c.d               | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| 12       | Less Acct 219 Accum Other Compre. In                                 | 112.15.c.d              | (22,265,622)   | (22,132,714)   | (22,012,530)   | (21,974,552)   | (21,845,882)   | (21,712,966)   | (21,680,279)   | (21,547,363)   | (21,414,728)   | (21,389,038)   | (21,271,420)   | (21,157,562)   | (21,524,575)   | (21,686,864)   |
| 13       | Less Acct 216.1 Unappropriated                                       | 112.12.c.d              | (12,129,329)   | (14,599,402)   | (14,327,313)   | (12,825,391)   | (12,358,282)   | (11,044,772)   | (9,926,299)    | (10,214,398)   | (9,987,194)    | (10,680,656)   | (11,054,662)   | (10,657,901)   | (11,168,667)   | (11,613,405)   |
| 14       | Undistributed Subsidiary Earnings                                    |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 15       | Adjusted Common Equity   | Ln 10 - 11 - 12 - 13    | 8,478,452,690  | 8,613,232,359  | 8,658,968,459  | 8,606,308,853  | 8,640,139,333  | 8,666,941,623  | 8,719,769,340  | 8,921,144,215  | 9,049,303,268  | 9,030,690,389  | 9,163,268,372  | 9,249,321,626  | 9,262,713,428  | 8,850,788,768  |
| 16       | Total (Line 6 plus Line 8 plus Line 14)                              |                         | 15,028,452,690 | 15,163,232,360 | 15,208,968,459 | 15,156,308,853 | 15,190,139,334 | 15,916,941,623 | 15,669,769,340 | 15,871,144,215 | 15,999,303,268 | 15,980,690,390 | 16,113,268,372 | 16,199,321,626 | 16,212,713,428 | 15,670,019,535 |
| 17       |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 18       | Cost of Debt   |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 19       | Acct 427 Interest on Long Term Debt                                  | 117.62.c                |                |                |                |                |                |                |                |                |                |                |                |                |                | 247,438,331    |
| 20       | Acct 428 Amortization of Debt Discount and Expense                   | 117.63.c                |                |                |                |                |                |                |                |                |                |                |                |                |                | 5,930,610      |
| 21       | Acct 428.1 Amortization of Loss on Reacquired Debt                   | 117.64.c                |                |                |                |                |                |                |                |                |                |                |                |                |                | 706,318        |
| 22       | Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (2) | 117.67.c                |                |                |                |                |                |                |                |                |                |                |                |                |                | 0              |
| 23       | Less: Acct 429 Amort of Premium on Debt                              | 117.65.c enter negative |                |                |                |                |                |                |                |                |                |                |                |                |                | 0              |
| 24       | Less: Acct 429.1 Amort of Gain on Reacquired Debt                    | 117.66.c enter negative |                |                |                |                |                |                |                |                |                |                |                |                |                | 0              |
| 25       | Total Interest Expense   | Sum Lines 19 - 24       |                |                |                |                |                |                |                |                |                |                |                |                |                | 254,075,259    |
| 26       |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 27       | Average Cost of Debt (Line 25 / Line 6)                              |                         |                |                |                |                |                |                |                |                |                |                |                |                |                | 3.73%          |
| 28       |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 29       | Cost of Preferred Stock  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 30       | Preferred Stock Dividends  | 118.29.c                |                |                |                |                |                |                |                |                |                |                |                |                |                | -              |
| 31       |  |                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 32       | Average Cost of Preferred Stock (Line 30 / Line 8)                   |                         |                |                |                |                |                |                |                |                |                |                |                |                |                | 0.00%          |

Note 1. If and when the Company issues preferred stock, footnote will indicate the authorizing regulatory agency, the docket/case number, and the  
 Note 2. Interest on Debt to Associated Companies (FERC 430) will be populated with interest related to Long-Term Debt only.

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

**Table 25  
WP\_H-1**

| <b>FERC Account</b>   | <b>Name</b>   | <b>Depreciation/<br/>Amortization<br/>Rate<br/>(%)</b> | <b>Notes</b> |
|---|---|--|--------------|
| <b>Electric Plant Acquisition Adjustment- Calpine Acquisition</b> |   |  |              |
| 114   | Transmission Serving Transmission                                     |  |              |
|   | Rocky Mountain Energy Center-Amortization of 55 years ending in 2065. | 1.82%  |              |

| <b>Unit or Account Number</b>    | <b>Account Number and / or Description</b> | <b>Total Depreciation Rate</b> |   |
|----------------------------------|--|--------------------------------|---|
| <b>ELECTRIC INTANGIBLE PLANT</b> |  |                                |   |
|                                  | 301 Organization Costs                     |                                |   |
|                                  | 302 Franchises and Consents                |                                | 1 |
|                                  | 303 Miscellaneous Intangible Plant         |                                | 1 |
|                                  | 303.4 Misc Computer Software - 3 Year      | 33.33%                         |   |
|                                  | 303.4 Misc Computer Software - 7 Year      | 14.29%                         |   |
|                                  | 303.4 Misc Computer Software - 10 Year     | 10.00%                         |   |
|                                  | 303.4 Misc Computer Software - 15 Year     | 6.67%                          |   |
| <b>STEAM PRODUCTION PLANT</b>    |  |                                |   |
| Cameo Common                     | 310.2 Land Rights                          | 0.00%                          |   |
| Cherokee Unit 2 SC               | 314 Turbogenerator Units                   | 6.29%                          |   |
| Cherokee Unit 2 SC               | 315 Accessory Electric Equipment           | 4.20%                          |   |
| Cherokee Unit 4                  | 311 Structures and Improvements            | 5.52%                          |   |
| Cherokee Unit 4                  | 312 Boiler Plant Equipment                 | 5.75%                          |   |
| Cherokee Unit 4                  | 312 Boiler Plant Equipment AQIR            | 6.67%                          |   |
| Cherokee Unit 4                  | 314 Turbogenerator Units                   | 5.32%                          |   |
| Cherokee Unit 4                  | 315 Accessory Electric Equipment           | 5.13%                          |   |
| Cherokee Unit 4                  | 315.2 Computers and Peripherals            | 6.15%                          |   |
| Cherokee Unit 4                  | 316 Miscellaneous Power Plant Equipment    | 8.18%                          |   |
| Cherokee Common                  | 310.2 Land Rights                          | 4.59%                          |   |
| Cherokee Common                  | 310.3 Water Rights                         | 5.65%                          |   |
| Cherokee Common                  | 311 Structures and Improvements            | 6.44%                          |   |
| Cherokee Common                  | 312 Boiler Plant Equipment                 | 6.57%                          |   |
| Cherokee Common                  | 312 Boiler Plant Equipment AQIR            | 6.67%                          |   |
| Cherokee Common                  | 314 Turbogenerator Units                   | 5.28%                          |   |
| Cherokee Common                  | 315 Accessory Electric Equipment           | 5.19%                          |   |
| Cherokee Common                  | 315.2 Computers and Peripherals            | 5.56%                          |   |
| Cherokee Common                  | 316 Miscellaneous Power Plant Equipment    | 7.30%                          |   |

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

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

| <b>FERC Account</b> | <b>Name</b>                             | <b>Depreciation/<br/>Amortization<br/>Rate<br/>(%)</b> | <b>Notes</b> |
|---------------------|---|--|--------------|
| Coal Cars           | 312 Boiler Plant Equipment              | 4.73%  |              |
| Comanche Unit 1     | 311 Structures and Improvements         | 2.97%  |              |
| Comanche Unit 1     | 312 Boiler Plant Equipment              | 3.90%  |              |
| Comanche Unit 1     | 314 Turbogenerator Units                | 3.46%  |              |
| Comanche Unit 1     | 315 Accessory Electric Equipment        | 3.07%  |              |
| Comanche Unit 1     | 315.2 Computers and Peripherals         | 3.45%  |              |
| Comanche Unit 1     | 316 Miscellaneous Power Plant Equipment | 2.74%  |              |
| Comanche Unit 2     | 311 Structures and Improvements         | 2.58%  |              |
| Comanche Unit 2     | 312 Boiler Plant Equipment              | 3.54%  |              |
| Comanche Unit 2     | 314 Turbogenerator Units                | 3.01%  |              |
| Comanche Unit 2     | 315 Accessory Electric Equipment        | 2.86%  |              |
| Comanche Unit 2     | 315.2 Computers and Peripherals         | 3.37%  |              |
| Comanche Unit 2     | 316 Miscellaneous Power Plant Equipment | 2.56%  |              |
| Comanche Unit 3     | 310.2 Land Rights                       | 1.70%  |              |
| Comanche Unit 3     | 311 Structures and Improvements         | 1.81%  |              |
| Comanche Unit 3     | 312 Boiler Plant Equipment              | 1.92%  |              |
| Comanche Unit 3     | 314 Turbogenerator Units                | 1.93%  |              |
| Comanche Unit 3     | 315 Accessory Electric Equipment        | 1.78%  |              |
| Comanche Unit 3     | 315.2 Computers and Peripherals         | 1.89%  |              |
| Comanche Unit 3     | 316 Miscellaneous Power Plant Equipment | 2.05%  |              |
| Comanche Common     | 311 Structures and Improvements         | 2.03%  |              |
| Comanche Common     | 312 Boiler Plant Equipment              | 2.23%  |              |
| Comanche Common     | 314 Turbogenerator Units                | 2.22%  |              |
| Comanche Common     | 315 Accessory Electric Equipment        | 1.95%  |              |
| Comanche Common     | 315.2 Computers and Peripherals         | 2.19%  |              |
| Comanche Common     | 316 Miscellaneous Power Plant Equipment | 2.25%  |              |
| Craig Unit 1        | 311 Structures and Improvements         | 5.17%  |              |
| Craig Unit 1        | 312 Boiler Plant Equipment              | 5.00%  |              |
| Craig Unit 1        | 314 Turbogenerator Units                | 10.98%   |              |
| Craig Unit 1        | 315 Accessory Electric Equipment        | 5.95%  |              |
| Craig Unit 1        | 315.2 Computers and Peripherals         | 5.52%  |              |
| Craig Unit 1        | 316 Miscellaneous Power Plant Equipment | 4.74%  |              |
| Craig Unit 2        | 311 Structures and Improvements         | 2.40%  |              |
| Craig Unit 2        | 312 Boiler Plant Equipment              | 2.51%  |              |
| Craig Unit 2        | 314 Turbogenerator Units                | 3.00%  |              |
| Craig Unit 2        | 315 Accessory Electric Equipment        | 2.45%  |              |
| Craig Unit 2        | 315.2 Computers and Peripherals         | 2.59%  |              |
| Craig Unit 2        | 316 Miscellaneous Power Plant Equipment | 2.45%  |              |
| Craig Common        | 311 Structures and Improvements         | 2.71%  |              |

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

**Table 25  
WP\_H-1**

| <b>FERC Account</b> | <b>Name</b>                             | <b>Depreciation/<br/>Amortization<br/>Rate<br/>(%)</b> | <b>Notes</b> |
|---------------------|---|--|--------------|
| Craig Common        | 312 Boiler Plant Equipment              | 3.60%  |              |
| Craig Common        | 314 Turbogenerator Units                | 3.15%  |              |
| Craig Common        | 315 Accessory Electric Equipment        | 2.69%  |              |
| Craig Common        | 315.2 Computers and Peripherals         | 2.91%  |              |
| Craig Common        | 316 Miscellaneous Power Plant Equipment | 3.40%  |              |
| Hayden Unit 1       | 311 Structures and Improvements         | 2.83%  |              |
| Hayden Unit 1       | 312 Boiler Plant Equipment              | 4.85%  |              |
| Hayden Unit 1       | 314 Turbogenerator Units                | 3.50%  |              |
| Hayden Unit 1       | 315 Accessory Electric Equipment        | 3.07%  |              |
| Hayden Unit 1       | 315.2 Computers and Peripherals         | 6.39%  |              |
| Hayden Unit 1       | 316 Miscellaneous Power Plant Equipment | 2.84%  |              |
| Hayden Unit 2       | 311 Structures and Improvements         | 3.82%  |              |
| Hayden Unit 2       | 312 Boiler Plant Equipment              | 3.01%  |              |
| Hayden Unit 2       | 314 Turbogenerator Units                | 2.81%  |              |
| Hayden Unit 2       | 315 Accessory Electric Equipment        | 2.64%  |              |
| Hayden Unit 2       | 315.2 Computers and Peripherals         | 5.00%  |              |
| Hayden Unit 2       | 316 Miscellaneous Power Plant Equipment | 2.50%  |              |
| Hayden Common       | 311 Structures and Improvements         | 4.98%  |              |
| Hayden Common       | 312 Boiler Plant Equipment              | 4.56%  |              |
| Hayden Common       | 314 Turbogenerator Units                | 5.40%  |              |
| Hayden Common       | 315 Accessory Electric Equipment        | 4.57%  |              |
| Hayden Common       | 315.2 Computers and Peripherals         | 4.73%  |              |
| Hayden Common       | 316 Miscellaneous Power Plant Equipment | 6.12%  |              |
| Pawnee Unit 1       | 311 Structures and Improvements         | 2.21%  |              |
| Pawnee Unit 1       | 312 Boiler Plant Equipment              | 3.04%  |              |
| Pawnee Unit 1       | 314 Turbogenerator Units                | 2.46%  |              |
| Pawnee Unit 1       | 315 Accessory Electric Equipment        | 2.21%  |              |
| Pawnee Unit 1       | 315.2 Computers and Peripherals         | 3.24%  |              |
| Pawnee Unit 1       | 316 Miscellaneous Power Plant Equipment | 2.33%  |              |
| Pawnee Common       | 311 Structures and Improvements         | 6.78%  |              |
| Pawnee Common       | 312 Boiler Plant Equipment              | 6.96%  |              |
| Pawnee Common       | 314 Turbogenerator Units                | 6.58%  |              |
| Pawnee Common       | 315 Accessory Electric Equipment        | 5.97%  |              |
| Pawnee Common       | 315.2 Computers and Peripherals         | 6.88%  |              |
| Pawnee Common       | 316 Miscellaneous Power Plant Equipment | 6.66%  |              |
| Zuni Common         | 310.3 Water Rights                      | 0.00%  |              |

HYDRAULIC PRODUCTION PLANT

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

**Table 25  
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| FERC Account | Name                                     | Depreciation/<br>Amortization<br>Rate<br>(%) | Notes |
|--------------|--|--|-------|
| Ames         | 331 Structures and Improvements          | 2.38%  |       |
| Ames         | 332 Reservoirs, Dams and Waterways       | 3.04%  |       |
| Ames         | 333 Waterwheels, Turbines and Generators | 2.31%  |       |
| Ames         | 334 Accessory Electric Equipment         | 2.97%  |       |
| Ames         | 334.2 Computers and Peripherals          | 3.01%  |       |
| Ames         | 335 Misc. Power Plant Equipment          | 2.68%  |       |
| Ames         | 335.2 Recreational Facilities            | 2.82%  |       |
| Ames         | 336 Roads, Railroads and Bridges         | 2.76%  |       |
|              |  |  |       |
| Cabin Creek  | 331 Structures and Improvements          | 2.73%  |       |
| Cabin Creek  | 332 Reservoirs, Dams and Waterways       | 2.50%  |       |
| Cabin Creek  | 333 Waterwheels, Turbines and Generators | 2.86%  |       |
| Cabin Creek  | 334 Accessory Electric Equipment         | 2.94%  |       |
| Cabin Creek  | 334.2 Computers and Peripherals          | 2.80%  |       |
| Cabin Creek  | 335 Misc. Power Plant Equipment          | 2.68%  |       |
| Cabin Creek  | 335.2 Recreational Facilities            | 2.92%  |       |
| Cabin Creek  | 336 Roads, Railroads and Bridges         | 2.40%  |       |
|              |  |  |       |
| Georgetown   | 331 Structures and Improvements          | 4.96%  |       |
| Georgetown   | 332 Reservoirs, Dams and Waterways       | 5.18%  |       |
| Georgetown   | 333 Waterwheels, Turbines and Generators | 4.23%  |       |
| Georgetown   | 334 Accessory Electric Equipment         | 5.18%  |       |
| Georgetown   | 334.2 Computers and Peripherals          | 5.16%  |       |
| Georgetown   | 335 Misc. Power Plant Equipment          | 4.60%  |       |
| Georgetown   | 335.2 Recreational Facilities            | 5.15%  |       |
| Georgetown   | 336 Roads, Railroads and Bridges         | 5.16%  |       |
|              |  |  |       |
| Salida       | 331 Structures and Improvements          | 15.58%                                       |       |
| Salida       | 332 Reservoirs, Dams and Waterways       | 17.93%                                       |       |
| Salida       | 333 Waterwheels, Turbines and Generators | 14.76%                                       |       |
| Salida       | 334 Accessory Electric Equipment         | 15.59%                                       |       |
| Salida       | 334.2 Computers and Peripherals          | 17.52%                                       |       |
| Salida       | 335 Misc. Power Plant Equipment          | 14.01%                                       |       |
| Salida       | 335.2 Recreational Facilities            | 16.80%                                       |       |
| Salida       | 336 Roads, Railroads and Bridges         | 15.10%                                       |       |
|              |  |  |       |
| Shoshone     | 331 Structures and Improvements          | 2.26%  |       |
| Shoshone     | 332 Reservoirs, Dams and Waterways       | 2.04%  |       |
| Shoshone     | 333 Waterwheels, Turbines and Generators | 2.13%  |       |
| Shoshone     | 334 Accessory Electric Equipment         | 2.37%  |       |
| Shoshone     | 334.2 Computers and Peripherals          | 2.13%  |       |
| Shoshone     | 335 Misc. Power Plant Equipment          | 2.17%  |       |
| Shoshone     | 335.2 Recreational Facilities            | 2.13%  |       |
| Shoshone     | 336 Roads, Railroads and Bridges         | 1.62%  |       |
|              |  |  |       |
| Tacoma       | 331 Structures and Improvements          | 3.03%  |       |

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**Table 25  
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| <b>FERC Account</b>           | <b>Name</b>                                  | <b>Depreciation/<br/>Amortization<br/>Rate<br/>(%)</b> | <b>Notes</b> |
|-------------------------------|--|--|--------------|
| Tacoma                        | 332 Reservoirs, Dams and Waterways           | 3.85%  |              |
| Tacoma                        | 333 Waterwheels, Turbines and Generators     | 3.48%  |              |
| Tacoma                        | 334 Accessory Electric Equipment             | 3.70%  |              |
| Tacoma                        | 334.2 Computers and Peripherals              | 3.72%  |              |
| Tacoma                        | 335 Misc. Power Plant Equipment              | 3.18%  |              |
| Tacoma                        | 335.2 Recreational Facilities                | 3.18%  |              |
| Tacoma                        | 336 Roads, Railroads and Bridges             | 2.83%  |              |
| <b>OTHER PRODUCTION PLANT</b> |  |  |              |
| Alamosa                       | 341 Structures and Improvements              | 3.84%  |              |
| Alamosa                       | 342 Fuel Holders, Producers, and Accessories | 1.52%  |              |
| Alamosa                       | 343 Prime Movers                             | 2.63%  |              |
| Alamosa                       | 344 Generators                               | 1.81%  |              |
| Alamosa                       | 345 Accessory Electric Equipment             | 7.20%  |              |
| Alamosa                       | 345.2 Computers and Peripherals              | 2.63%  |              |
| Alamosa                       | 346 Miscellaneous Power Plant Equipment      | 7.46%  |              |
| Blue Spruce                   | 341 Structures and Improvements              | 2.60%  |              |
| Blue Spruce                   | 342 Fuel Holders, Producers, and Accessories | 2.60%  |              |
| Blue Spruce                   | 343 Prime Movers                             | 2.60%  |              |
| Blue Spruce                   | 344 Generators                               | 2.60%  |              |
| Blue Spruce                   | 345 Accessory Electric Equipment             | 2.86%  |              |
| Blue Spruce                   | 345.2 Computers and Peripherals              | 2.60%  |              |
| Blue Spruce                   | 346 Miscellaneous Power Plant Equipment      | 2.60%  |              |
| Cherokee 5-7                  | 341 Structures and Improvements              | 2.54%  |              |
| Cherokee 5-7                  | 342 Fuel Holders, Producers, and Accessories | 2.75%  |              |
| Cherokee 5-7                  | 343 Prime Movers                             | 2.75%  |              |
| Cherokee 5-7                  | 344 Generators                               | 2.63%  |              |
| Cherokee 5-7                  | 345 Accessory Electric Equipment             | 2.62%  |              |
| Cherokee 5-7                  | 345.2 Computers and Peripherals              | 2.63%  |              |
| Cherokee 5-7                  | 346 Miscellaneous Power Plant Equipment      | 2.56%  |              |
| Cheyenne Ridge Wind           | 340 Land Rights                              | 4.00%  |              |
| Cheyenne Ridge Wind           | 341 Structures and Improvements              | 4.34%  |              |
| Cheyenne Ridge Wind           | 342 Fuel Holders, Producers, and Accessories | 4.34%  |              |
| Cheyenne Ridge Wind           | 343 Prime Movers                             | 4.34%  |              |
| Cheyenne Ridge Wind           | 344 Generators                               | 4.34%  |              |
| Cheyenne Ridge Wind           | 345 Accessory Electric Equipment             | 4.34%  |              |
| Cheyenne Ridge Wind           | 345.2 Computers and Peripherals              | 4.34%  |              |
| Cheyenne Ridge Wind           | 346 Miscellaneous Power Plant Equipment      | 4.34%  |              |
| Fruita                        | 340 Land Rights                              | 1.11%  |              |

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**Table 25  
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| FERC Account          | Name   | Depreciation/<br>Amortization<br>Rate<br>(%) | Notes |
|-----------------------|--|--|-------|
| Fruita                | 341 Structures and Improvements              | 1.56%  |       |
| Fruita                | 342 Fuel Holders, Producers, and Accessories | 3.04%  |       |
| Fruita                | 343 Prime Movers                             | 2.38%  |       |
| Fruita                | 344 Generators                               | 1.80%  |       |
| Fruita                | 345 Accessory Electric Equipment             | 4.22%  |       |
| Fruita                | 345.2 Computers and Peripherals              | 2.38%  |       |
| Fruita                | 346 Miscellaneous Power Plant Equipment      | 7.75%  |       |
|                       |  |  |       |
| Ft Saint Vrain Unit 1 | 341 Structures and Improvements              | 1.62%  |       |
| Ft Saint Vrain Unit 1 | 342 Fuel Holders, Producers, and Accessories | 2.15%  |       |
| Ft Saint Vrain Unit 1 | 343 Prime Movers                             | 3.35%  |       |
| Ft Saint Vrain Unit 1 | 344 Generators                               | 2.20%  |       |
| Ft Saint Vrain Unit 1 | 345 Accessory Electric Equipment             | 2.10%  |       |
| Ft Saint Vrain Unit 1 | 345.2 Computers and Peripherals              | 1.86%  |       |
| Ft Saint Vrain Unit 1 | 346 Miscellaneous Power Plant Equipment      | 1.67%  |       |
|                       |  |  |       |
| Ft Saint Vrain Unit 2 | 341 Structures and Improvements              | 3.73%  |       |
| Ft Saint Vrain Unit 2 | 342 Fuel Holders, Producers, and Accessories | 2.86%  |       |
| Ft Saint Vrain Unit 2 | 343 Prime Movers                             | 3.75%  |       |
| Ft Saint Vrain Unit 2 | 344 Generators                               | 2.52%  |       |
| Ft Saint Vrain Unit 2 | 345 Accessory Electric Equipment             | 3.58%  |       |
| Ft Saint Vrain Unit 2 | 345.2 Computers and Peripherals              | 2.56%  |       |
| Ft Saint Vrain Unit 2 | 346 Miscellaneous Power Plant Equipment      | 3.36%  |       |
|                       |  |  |       |
| Ft Saint Vrain Unit 3 | 341 Structures and Improvements              | 3.42%  |       |
| Ft Saint Vrain Unit 3 | 342 Fuel Holders, Producers, and Accessories | 3.73%  |       |
| Ft Saint Vrain Unit 3 | 343 Prime Movers                             | 3.92%  |       |
| Ft Saint Vrain Unit 3 | 344 Generators                               | 3.23%  |       |
| Ft Saint Vrain Unit 3 | 345 Accessory Electric Equipment             | 3.74%  |       |
| Ft Saint Vrain Unit 3 | 345.2 Computers and Peripherals              | 3.42%  |       |
| Ft Saint Vrain Unit 3 | 346 Miscellaneous Power Plant Equipment      | 3.76%  |       |
|                       |  |  |       |
| Ft Saint Vrain Unit 4 | 341 Structures and Improvements              | 1.61%  |       |
| Ft Saint Vrain Unit 4 | 342 Fuel Holders, Producers, and Accessories | 2.56%  |       |
| Ft Saint Vrain Unit 4 | 343 Prime Movers                             | 3.89%  |       |
| Ft Saint Vrain Unit 4 | 344 Generators                               | 2.58%  |       |
| Ft Saint Vrain Unit 4 | 345 Accessory Electric Equipment             | 2.52%  |       |
| Ft Saint Vrain Unit 4 | 345.2 Computers and Peripherals              | 2.55%  |       |
| Ft Saint Vrain Unit 4 | 346 Miscellaneous Power Plant Equipment      | 2.47%  |       |
|                       |  |  |       |
| Ft Saint Vrain Unit 5 | 341 Structures and Improvements              | 2.48%  |       |
| Ft Saint Vrain Unit 5 | 342 Fuel Holders, Producers, and Accessories | 2.62%  |       |
| Ft Saint Vrain Unit 5 | 343 Prime Movers                             | 3.16%  |       |
| Ft Saint Vrain Unit 5 | 344 Generators                               | 2.54%  |       |
| Ft Saint Vrain Unit 5 | 345 Accessory Electric Equipment             | 2.54%  |       |
| Ft Saint Vrain Unit 5 | 345.2 Computers and Peripherals              | 2.55%  |       |

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**Table 25  
WP\_H-1**

| <b>FERC Account</b>   | <b>Name</b>                                  | <b>Depreciation/<br/>Amortization<br/>Rate<br/>(%)</b> | <b>Notes</b> |
|-----------------------|--|--|--------------|
| Ft Saint Vrain Unit 5 | 346 Miscellaneous Power Plant Equipment      | 2.54%  |              |
| Ft Saint Vrain Unit 6 | 341 Structures and Improvements              | 2.48%  |              |
| Ft Saint Vrain Unit 6 | 342 Fuel Holders, Producers, and Accessories | 2.62%  |              |
| Ft Saint Vrain Unit 6 | 343 Prime Movers                             | 3.16%  |              |
| Ft Saint Vrain Unit 6 | 344 Generators                               | 2.54%  |              |
| Ft Saint Vrain Unit 6 | 345 Accessory Electric Equipment             | 2.54%  |              |
| Ft Saint Vrain Unit 6 | 345.2 Computers and Peripherals              | 2.55%  |              |
| Ft Saint Vrain Unit 6 | 346 Miscellaneous Power Plant Equipment      | 2.50%  |              |
| Ft Saint Vrain Common | 341 Structures and Improvements              | 2.08%  |              |
| Ft Saint Vrain Common | 342 Fuel Holders, Producers, and Accessories | 2.32%  |              |
| Ft Saint Vrain Common | 343 Prime Movers                             | 3.17%  |              |
| Ft Saint Vrain Common | 344 Generators                               | 2.31%  |              |
| Ft Saint Vrain Common | 345 Accessory Electric Equipment             | 2.32%  |              |
| Ft Saint Vrain Common | 345.2 Computers and Peripherals              | 3.25%  |              |
| Ft Saint Vrain Common | 346 Miscellaneous Power Plant Equipment      | 3.09%  |              |
| Ft. Lupton CT         | 341 Structures and Improvements              | 2.36%  |              |
| Ft. Lupton CT         | 342 Fuel Holders, Producers, and Accessories | 2.81%  |              |
| Ft. Lupton CT         | 343 Prime Movers                             | 3.21%  |              |
| Ft. Lupton CT         | 344 Generators                               | 3.08%  |              |
| Ft. Lupton CT         | 345 Accessory Electric Equipment             | 6.12%  |              |
| Ft. Lupton CT         | 345.2 Computers and Peripherals              | 3.21%  |              |
| Ft. Lupton CT         | 346 Miscellaneous Power Plant Equipment      | 1.48%  |              |
| Rocky Mountain        | 341 Structures and Improvements              | 2.71%  |              |
| Rocky Mountain        | 342 Fuel Holders, Producers, and Accessories | 3.14%  |              |
| Rocky Mountain        | 343 Prime Movers                             | 3.13%  |              |
| Rocky Mountain        | 344 Generators                               | 2.65%  |              |
| Rocky Mountain        | 345 Accessory Electric Equipment             | 2.76%  |              |
| Rocky Mountain        | 345.2 Computers and Peripherals              | 2.66%  |              |
| Rocky Mountain        | 346 Miscellaneous Power Plant Equipment      | 2.65%  |              |
| Rush Creek Wind       | 340 Land Rights                              | 4.00%  |              |
| Rush Creek Wind       | 341 Structures and Improvements              | 4.34%  |              |
| Rush Creek Wind       | 342 Fuel Holders, Producers, and Accessories | 4.34%  |              |
| Rush Creek Wind       | 343 Prime Movers                             | 4.34%  |              |
| Rush Creek Wind       | 344 Generators                               | 4.34%  |              |
| Rush Creek Wind       | 345 Accessory Electric Equipment             | 4.34%  |              |
| Rush Creek Wind       | 345.2 Computers and Peripherals              | 4.34%  |              |
| Rush Creek Wind       | 346 Miscellaneous Power Plant Equipment      | 4.34%  |              |
| Valmont               | 341 Structures and Improvements              | 1.41%  |              |
| Valmont               | 342 Fuel Holders, Producers, and Accessories | 1.75%  |              |
| Valmont               | 343 Prime Movers                             | 2.33%  |              |

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**Table 25  
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| <b>FERC Account</b>           | <b>Name</b>                             | <b>Depreciation/<br/>Amortization<br/>Rate<br/>(%)</b> | <b>Notes</b> |
|-------------------------------|---|--|--------------|
| Valmont                       | 344 Generators                          | 2.29%  |              |
| Valmont                       | 345 Accessory Electric Equipment        | 3.11%  |              |
| Valmont                       | 345.2 Computers and Peripherals         | 2.33%  |              |
| Valmont                       | 346 Miscellaneous Power Plant Equipment | 3.10%  |              |
| Wind to Hydrogen              | 344 Generators                          | 5.23%  |              |
| <b>TRANSMISSION PLANT</b>     |   |  |              |
| 350.2                         | Land Rights                             | 1.00%  |              |
| 352                           | Structures and Improvements             | 1.19%  |              |
| 353                           | Station Equipment                       | 1.98%  |              |
| 354                           | Towers and Fixtures                     | 1.48%  |              |
| 355                           | Poles and Fixtures                      | 2.25%  |              |
| 356                           | Overhead Conductors and Devices         | 1.78%  |              |
| 357                           | Underground Conduit                     | 1.66%  |              |
| 358                           | Underground Conductors and Devices      | 1.99%  |              |
| 359                           | Roads and Trails                        | 1.08%  |              |
| <b>DISTRIBUTION PLANT</b>     |   |  |              |
| 360.2                         | Land Rights                             | 0.99%  |              |
| 361                           | Structures and Improvements             | 1.58%  |              |
| 362                           | Station Equipment                       | 1.89%  |              |
| 364                           | Poles, Towers and Fixtures              | 2.70%  |              |
| 365                           | Overhead Conductors and Devices         | 2.74%  |              |
| 366                           | Underground Conduit                     | 1.75%  |              |
| 367                           | Underground Conductors and Devices      | 2.18%  |              |
| 368                           | Line Transformers                       | 2.26%  |              |
| 369                           | Services                                | 2.15%  |              |
| 369.1                         | Services-Overhead                       | 2.43%  |              |
| 369.2                         | Services-Underground                    | 2.43%  |              |
| 370                           | Meters                                  | 3.81%  |              |
| 370.2                         | Automated Meter Reading Equipment       | 7.59%  |              |
| 371                           | Installation on Customer Premises       | 4.42%  |              |
| 373                           | Street Lighting and Signal Systems      | 2.95%  |              |
| <b>ELECTRIC GENERAL PLANT</b> |   |  |              |
| 389.2                         | Land Rights                             | 1.67%  |              |
| 390                           | Structures and Improvements             | 2.25%  |              |
| 391                           | Office Furniture and Equipment          | 4.56%  |              |
| 391.2                         | Computer Hardware                       | 16.23%   |              |

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**Table 25  
WP\_H-1**

| <b>FERC Account</b>                | <b>Name</b>  | <b>Depreciation/<br/>Amortization<br/>Rate<br/>(%)</b> | <b>Notes</b> |
|------------------------------------|--|--|--------------|
| 392.1                              | Transportation Equipment-Autos                       | 7.19%  |              |
| 392.2                              | Transportation Equipment-Light Trucks                | 7.01%  |              |
| 392.3                              | Transportation Equipment-Trailers                    | 3.12%  |              |
| 392.4                              | Transportation Equipment-Heavy Trucks                | 5.89%  |              |
| 393                                | Stores Equipment                                     | 3.16%  |              |
| 394                                | Tools, Shop and Garage Equipment                     | 3.84%  |              |
| 395                                | Laboratory Equipment                                 | 10.00%   |              |
| 396                                | Power Operated Equipment                             | 5.63%  |              |
| 397                                | Communication Equipment                              | 6.30%  |              |
| 398                                | Miscellaneous Equipment                              | 4.60%  |              |
| <b>COMMON INTANGIBLE PLANT (4)</b> |  |  |              |
| 301                                | Organization Costs                                   |  |              |
| 302                                | Franchises and Consents                              |  | 1            |
| 303                                | Misc Computer Software-3 Year                        | 33.33%   |              |
| 303.04                             | Misc Computer Software-7 Year                        | 14.29%   |              |
| 303.04                             | Misc Computer Software-10 Year                       | 10.00%   |              |
| 303.04                             | Misc Computer Software-15 Year                       | 6.67%  |              |
| <b>COMMON GENERAL PLANT (4)</b>    |  |  |              |
| 389.2                              | Land Rights  | 1.67%  |              |
| 390                                | Structures and Improvements                          | 2.42%  |              |
| 390.07                             | Structures and Improvements - Leasehold Improvements |  | 2            |
| 390.85                             | Structures and Improvements - 1800 Larimer           |  | 3            |
| 391                                | Office Furniture and Equipment                       | 4.90%  |              |
| 391.04                             | Computer Hardware                                    | 16.36%   |              |
| 391.05                             | Computer Hardware - 3 Year Life                      | 32.61%   |              |
| 392.1                              | Transportation Equipment - Automobiles               | 7.42%  |              |
| 392.2                              | Transportation Equipment - Light Trucks              | 7.36%  |              |
| 392.3                              | Transportation Equipment - Trailers                  | 3.17%  |              |
| 392.4                              | Transportation Equipment - Heavy Trucks              | 6.17%  |              |
| 393                                | Stores Equipment                                     | 3.16%  |              |
| 394                                | Tools and Shop Equipment                             | 3.92%  |              |
| 395                                | Laboratory Equipment                                 | 9.96%  |              |
| 396                                | Power Operated Equipment                             | 5.90%  |              |
| 397                                | Communication Equipment                              | 5.45%  |              |
| 398                                | Miscellaneous Equipment                              | 4.64%  |              |

**Notes:**

- 1 Amortized over the terms of the franchise agreements or license.  
2 Amortized over the lease term.  
3 Amortized to the end of the lease term 6/2025.

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Table 25  
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| FERC Account             | Name  | Depreciation/<br>Amortization<br>Rate<br>(%) | Notes |
|--------------------------|---|--|-------|
| 4                        | The revised Common Utility Plant depreciation rates accepted in Docket ER19-2077 will be reflected effective January 1, 2018 (with the 2018 True-up). |  |       |
| 395                      | Laboratory Equipment  | 9.5  |       |
| 396                      | Power Operated Equipment  | 9  |       |
| 397                      | Communications Equipment  | 6.67   |       |
| 398                      | Miscellaneous Equipment   | 5  |       |
| <b>Common Intangible</b> |   |  |       |
| 302                      | Franchises and Consents   | N/A <sup>1</sup>                             |       |
| 303                      | Electric Intangible Software 3 Yr   | 33.3333                                      |       |
| 303                      | Electric Intangible Software 7 Yr   | 14.2857                                      |       |
| 303                      | Electric Intangible Software 10 Yr  | 10   |       |
| 303                      | Electric Intangible Software 15 Yr  | 6.6667                                       |       |
| <b>Common General</b>    |   |  |       |
| 389                      | General Land Rights   | 1.6667                                       |       |
| 390                      | Structures and Improvements   | 2.4191                                       |       |
| 390                      | 1800 Larimer Leasehold Improvements   | N/A <sup>1</sup>                             |       |
| 390                      | Leasehold Improvements  | N/A <sup>1</sup>                             |       |
| 391                      | Office, Furniture and Equipment   | 4.9019                                       |       |
| 391.05                   | Computers 3 Year  | 32.608                                       |       |
| 391.04                   | Computers   | 16.3559                                      |       |
| 392.1                    | Transportation Equipment – Automobile   | 7.4233                                       |       |
| 392.2                    | Transportation Equipment – Light Trucks   | 7.3603                                       |       |
| 392.3                    | Transportation Equipment – Trailers   | 3.1677                                       |       |
| 392.4                    | Transportation Equipment – Heavy Trucks   | 6.1716                                       |       |
| 393                      | Stores Equipment  | 3.164  |       |
| 394                      | Tools Shop Equipment  | 3.9186                                       |       |
| 395                      | Laboratory Equipment  | 9.9572                                       |       |
| 396                      | Power Operated Equipment  | 5.8982                                       |       |
| 397                      | Communications Equipment  | 5.4453                                       |       |
| 398                      | Miscellaneous Equipment   | 4.6394                                       |       |

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Utility Plant, Regulatory Assets, & Regulatory Liabilities**

**Table 25  
WP\_H-1**

| FERC Account | Name   | Depreciation/<br>Amortization<br>Rate<br>(%) | Notes |
|--------------|--|--|-------|
| Notes:       |  |  |       |
|              | The Depreciation Rates were accepted in Docket ER08-224-000, Docket ER11-2853 and/or Docket ER19-XXX and will not change absent a section 205 or 206 FPA filing.               |  |       |
| 1            | Electric Intangible Franchises and Leasehold Improvements are amortized over the life of the Agreement.  |  |       |
| 2            | No Electric General Land Rights at December 31, 2010. To the extent PSCo acquires land rights, PSCo will make a section 205 FPA filing for approval of the depreciation rates. |  |       |
| 3            | The revised Common Utility Plant depreciation rates accepted in Docket ER19-XXX will be reflected effective January 1, 2018 (with the 2018 True-up).                           |  |       |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Twelve Months Ended December 31, 2022  
Transmission System Peak Demand Summary

Table 26  
WP\_I-1

**Estimated System Peak Demand Summary**

| Line No. | System Peak Date & Time |   | Generation Peak kW | Delete Generation Step-up Loss at Peak kW | Delete TIE Agmt Sales Load At Peak kW | Add Comanche 3 IREA at Peak kW | Add 3rd Party Transmission Network Load kW | Add Transmission Reserved Capacity kW | Transmission Peak kW |            |
|----------|-------------------------|---|--------------------|---|---------------------------------------|--------------------------------|--|---------------------------------------|----------------------|------------|
|          |                         |   |                    |   |                                       |                                |  |                                       |                      | Col. (a)   |
| 1        | Jan-22                  | 0 | 0                  | 5,240,743                                 | (6,620)                               | (161,087)                      | 194,053                                    | 374,802                               | 248,000              | 5,889,890  |
| 2        | Feb-22                  | 0 | 0                  | 5,010,683                                 | (7,400)                               | (144,329)                      | 194,053                                    | 382,221                               | 248,000              | 5,683,228  |
| 3        | Mar-22                  | 0 | 0                  | 4,683,650                                 | (6,650)                               | (124,495)                      | 194,053                                    | 337,981                               | 248,000              | 5,332,538  |
| 4        | Apr-22                  | 0 | 0                  | 3,939,271                                 | (3,780)                               | (89,344)                       | 194,053                                    | 296,016                               | 248,000              | 4,584,216  |
| 5        | May-22                  | 0 | 0                  | 4,907,649                                 | (5,620)                               | (17,474)                       | 190,000                                    | 352,363                               | 248,000              | 5,674,918  |
| 6        | Jun-22                  | 0 | 0                  | 6,166,273                                 | (6,580)                               | (33,131)                       | 190,000                                    | 415,634                               | 248,000              | 6,980,196  |
| 7        | Jul-22                  | 0 | 0                  | 6,798,243                                 | (7,070)                               | (42,355)                       | 190,000                                    | 439,165                               | 248,000              | 7,625,982  |
| 8        | Aug-22                  | 0 | 0                  | 6,513,974                                 | (7,670)                               | (55,194)                       | 190,000                                    | 434,645                               | 248,000              | 7,323,755  |
| 9        | Sep-22                  | 0 | 0                  | 5,790,640                                 | (8,090)                               | (32,964)                       | 190,000                                    | 401,843                               | 248,000              | 6,589,429  |
| 10       | Oct-22                  | 0 | 0                  | 4,792,741                                 | (4,860)                               | (56,502)                       | 190,000                                    | 345,926                               | 248,000              | 5,515,304  |
| 11       | Nov-22                  | 0 | 0                  | 4,891,747                                 | (5,590)                               | (108,724)                      | 194,053                                    | 381,486                               | 248,000              | 5,600,972  |
| 12       | Dec-22                  | 0 | 0                  | 5,366,014                                 | (5,650)                               | (146,726)                      | 194,053                                    | 404,073                               | 248,000              | 6,059,763  |
| 13       | 12 Month Total          |   |                    | 64,101,628                                | (75,580)                              | (1,012,326)                    | 2,304,318                                  | 4,566,153                             | 2,976,000            | 72,860,192 |
| 14       | 12 Month Average        |   |                    | 5,341,802                                 | (6,298)                               | (84,361)                       | 192,027                                    | 380,513                               | 248,000              | 6,071,683  |

**Actual System Peak Demand Summary**

| Line No. | System Peak Date & Time |            |      | Transmission Peak kW (1) | Delete TIE Agmt Sales Load At Peak kW | Delete Company Use kW | Transmission Peak kW |
|----------|-------------------------|------------|------|--------------------------|---------------------------------------|-----------------------|----------------------|
|          |                         |            |      |                          |                                       |                       |                      |
| 1        | Jan-22                  | 1/5/2022   | 1800 | 5,962,236                | (230,073)                             | (6,679)               | 5,725,484            |
| 2        | Feb-22                  | 2/23/2022  | 1900 | 6,068,482                | (219,542)                             | (5,090)               | 5,843,849            |
| 3        | Mar-22                  | 3/9/2022   | 1900 | 5,866,085                | (216,473)                             | (5,040)               | 5,644,572            |
| 4        | Apr-22                  | 4/22/2022  | 1700 | 4,788,066                | (117,315)                             | (4,160)               | 4,666,592            |
| 5        | May-22                  | 5/19/2022  | 1800 | 5,490,952                | (96,000)                              | (4,790)               | 5,390,162            |
| 6        | Jun-22                  | 6/13/2022  | 1900 | 7,270,758                | (120,842)                             | (5,779)               | 7,144,137            |
| 7        | Jul-22                  | 7/18/2022  | 1700 | 7,414,142                | (126,647)                             | (4,915)               | 7,282,580            |
| 8        | Aug-22                  | 8/11/2022  | 1800 | 7,740,001                | (136,107)                             | (4,225)               | 7,599,670            |
| 9        | Sep-22                  | 9/6/2022   | 1800 | 7,456,562                | (122,475)                             | (4,024)               | 7,330,063            |
| 10       | Oct-22                  | 10/27/2022 | 1000 | 5,301,268                | (166,862)                             | (3,669)               | 5,130,737            |
| 11       | Nov-22                  | 11/17/2022 | 1800 | 5,985,499                | (198,969)                             | (4,601)               | 5,781,929            |
| 12       | Dec-22                  | 12/22/2022 | 1800 | 6,703,838                | (253,577)                             | (3,489)               | 6,446,772            |
| 13       | 12 Month Total          |            |      | 76,047,889               | (2,004,881)                           | (56,461)              | 73,986,548           |
| 14       | 12 Month Average        |            |      | 6,337,324                | (167,073)                             | (4,705)               | 6,165,546            |

Footnote 1. Amount in column (a) includes the Lamar DC tie

Public Service Company of Colorado  
Transmission Formula Rate Template  
Ancillary Services, Schedule No. 1 -  
Scheduling System Control and Dispatch Service

Table 25  
Schedule 1

| Line No. | Description   | Reference                         | Amount        |
|----------|---|-----------------------------------|---------------|
| 1        | <b>A. Schedule 1 - Estimated ARR for Billing Period 01/01/2022 to 12/31/2022</b>  |                                   |               |
| 2        | Total Load Dispatch and Scheduling (Account 561)                                  | WP_C-1 Lines 2 through 9          | \$8,486,261   |
| 3        | Less: Scheduling, System Control & Dispatch Services (Account 561.4)              | WP_C-1 Line 5                     | \$0           |
| 4        | Less: Reliability, Planning and Standards Development (Account 561.5)             | WP_C-1 Line 6                     | (\$184,620)   |
| 5        | Less: Transmission Service Studies (Account 561.6)                                | WP_C-1 Line 7                     | \$0           |
| 6        | Less: Generation Interconnection Studies (Account 561.7)                          | WP_C-1 Line 8                     | (\$202,487)   |
| 7        | Less: Reliability, Planning & Standards Development Services (Account 561.8)      | WP_C-1 Line 9                     | (\$3,427,823) |
| 8        | Total 561 Costs for Projected Schedule 1 ARR                                      | Sum Lines 2 through 7             | \$4,671,332   |
| 9        |   |                                   |               |
| 10       | Less: Schedule 1 Point to Point Estimated Revenues                                | WP_F-1 Line 26                    | \$956,133     |
| 11       |   |                                   |               |
| 12       | Estimated Schedule 1 ARR  | (Ln 8 - Ln 10)                    | \$3,715,199   |
| 13       |   |                                   |               |
| 14       |   |                                   |               |
| 15       | <b>B. Schedule 1 Estimated Rate Calculations</b>                                  |                                   |               |
| 16       | Estimated Average 12-Mo. Demand   | WP_I-1 Line 15                    | 6,071,683 kW  |
| 17       |   |                                   |               |
| 18       | Monthly Point to Point Rate in \$/kW - Month                                      | ((Line 12 /Line 16) /12)          | \$0.051 kW    |
| 19       | Weekly Point to Point Rate in \$/kW - Weekly                                      | ((Line 12 /Line 16) /52)          | \$0.012 kW    |
| 20       | Daily Point to Point Rate in \$/kW - Day  | ((Line 12 /Line 16) /365)         | \$0.002 kW    |
| 21       | Hourly Point to Point Rate in \$/mW - Hourly                                      | ((Line 12 /Line 16) /8760 * 1000) | \$0.070 mW    |
| 22       |   |                                   |               |
| 23       |   |                                   |               |
| 24       |   |                                   |               |
| 25       | <b>C. Schedule 1 - Actual ARR for the Billing Period 01/01/2022 to 12/31/2022</b> |                                   |               |
| 26       | Total Load Dispatch and Scheduling (Account 561)                                  | WP_C-1 Lines 2 through 9          | \$7,740,683   |
| 27       | Less: Scheduling, System Control & Dispatch Services (Account 561.4)              | WP_C-1 Line 5                     | \$0           |
| 28       | Less: Reliability, Planning and Standards Development (Account 561.5)             | WP_C-1 Line 6                     | \$26,085      |
| 29       | Less: Transmission Service Studies (Account 561.6)                                | WP_C-1 Line 7                     | \$9,425       |
| 30       | Less: Generation Interconnection Studies (Account 561.7)                          | WP_C-1 Line 8                     | (\$174,721)   |
| 31       | Less: Reliability, Planning & Standards Development Services (Account 561.8)      | WP_C-1 Line 9                     | (\$3,347,059) |
| 32       | Total 561 Costs for Actual Schedule 1 ARR   | Sum Lines 26 through 31           | \$4,254,413   |
| 33       |   |                                   |               |
| 34       | Less: Schedule 1 Point to Point Actual Revenues Billed                            | WP_F-1 Line 28                    | \$942,716     |
| 35       |   |                                   |               |
| 36       | Actual Schedule 1 ARR   | (Ln 32 - Ln 34)                   | \$3,311,697   |
| 37       |   |                                   |               |
| 38       | <b>D. Schedule 1 Actual Rate Calculations</b>                                     |                                   |               |
| 39       | Actual Average 12-Mo. Demand  | WP_I-1 Line 15                    | 6,165,546 kW  |
| 40       |   |                                   |               |
| 41       | Monthly Point to Point Rate in \$/kW - Month                                      | ((Line 36 /Line 39) /12)          | \$0.045 kW    |
| 42       | Weekly Point to Point Rate in \$/kW - Weekly                                      | ((Line 36 /Line 39) /52)          | \$0.010 kW    |
| 43       | Daily Point to Point Rate in \$/kW - Day  | ((Line 36 /Line 39) /365)         | \$0.001 kW    |
| 44       | Hourly Point to Point Rate in \$/mW - Hourly                                      | ((Line 36 /Line 39) /8760 * 1000) | \$0.061 mW    |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Ancillary Services, Schedule No. 2 -  
Reactive Supply and Voltage Control From Generation Source Services

Table 26  
Schedule 2

| Line No | Description  | Amount          | Reference/Notes                              |
|---------|--|-----------------|--|
| 1       | <b>Annual Cost of Reactive Power Equipment</b>                                       |                 |  |
| 2       | Acct 314 Steam Turbogenerators   | 402,027,792     | Most recent FF1, Pg 205, Ln 12               |
| 3       | Acct 344 CT Generators   | 2,850,272,141   | Most recent FF1, Pg 205, Ln 41               |
| 4       | Subtotal of Production Accounts 314 & 344  | \$3,252,299,933 | Line 2 + Line 3                              |
| 5       | Percent of Production Plant for Dual Use   | 20%             | Fixed Value                                  |
| 6       | Dual use of Production Accounts 314 & 344  | \$650,459,987   | Line 4 * Line 5                              |
| 7       | Generation Step Ups  | 266,757,564     | Most recent FF1, Footnote, Page 204, Line 58 |
| 8       | Total Dual Use Production Plant  | \$917,217,551   | Line 6 + Line 7                              |
| 9       | Dual Use Plant Alloc. To Reactive Power  | \$205,804,867   | Line 34 * Line 8                             |
| 10      | Fixed Charge Rate (including O&M) for all Production Plant                           | 0.1284          | WP_FCR Line 23                               |
| 11      | Annual Cost of Reactive Power Equipment  | \$26,419,171    | Line 9 * Line 10                             |
| 12      | <b>Revenue Requirement for Real Power losses related to reactive power equipment</b> |                 |  |
| 13      | Total Production Plant Investment  | \$6,989,440,083 | WP_FCR Line 52                               |
| 14      | Less: Dual Use Plant Alloc. To Reactive Power  | \$205,804,867   | Line 9                                       |
| 15      | Net Production Plant   | \$6,783,635,216 | Line 13 - Line 14                            |
| 16      | Fixed Charge Rate (including O&M) for all Production Plant                           | 0.1284          | WP_FCR Line 23                               |
| 17      | Total Production Plant Revenue Requirement including O&M                             | \$870,815,253   | Line 15 * Line 16                            |
| 18      | Real Power Losses  | 0.15%           | Fixed Value                                  |
| 19      | Revenue Requirement for Real Power losses related to reactive power equipment        | \$1,306,223     | Line 17 * Line 18                            |
| 20      | <b>Total Revenue Requirement for Reactive Power</b>                                  | \$27,725,394    | Line 11 + Line 19                            |
| 21      | Average of 12 Month Coincident Peaks   | 5,724,840       | Prior Year's True-up Formula Template        |
| 22      | <b>Rates</b>   |                 |  |
| 23      | Annual Reactive Power Charge   | \$4.843         | \$ per kW - Year (Line 20 / Line 21)         |
| 24      | Monthly Point-to-Point Delivery  | \$0.404         | \$ per kW - Month (Line 23 / 12)             |
| 25      | Weekly Point-to-Point Delivery   | \$0.093         | \$ per kW - Week (Line 23 / 52)              |
| 26      | Daily Point-to-Point Delivery On-Peak  | \$0.016         | \$ per kW - day (Line 25 / 6)                |
| 27      | Daily Point-to-Point Delivery Off-Peak   | \$0.013         | \$ per kW - day (Line 25 / 7)                |
| 28      | Hourly Point-to-Point Delivery On-Peak   | \$1.000         | \$ per MWh ((Line 26 / 16) X 1000)           |
| 29      | Hourly Point-to-Point Delivery Off-Peak  | \$0.542         | \$ per MWh ((Line 27 / 24) X 1000)           |
| 30      | Network Integration Delivery   | \$0.404         | \$ per kW - Month (Line 23)                  |
| 31      | PSCO Total Rated Capacity =  | 8,808,961       | kVA  |
| 32      | PSCO Total Generator Net Max. =  | 7,757,992       | KW   |
| 33      | PSCO Total VAR Rating =  | 4,172,692       | KVAR   |
| 34      | % of Plant dedicated to VAR Production is = (KVAR^2 / kVA^2) X 100 =                 |                 | 22.4380%                                     |

**Public Service Company of Colorado  
Transmission Formula Rate Template  
Ancillary Services, Schedule Nos. 3 and 3A  
Regulation and Frequency Response Service**

**Table 29  
Schedule 3 and 3A**

| Line No | Plant/Type<br>col. (a)                     | col. (b)   | Contribution Ratio<br>(1)<br>col. (c) | Installed Cost<br>(\$/kW)<br>(2)<br>col. (d) | Operation and Maintenance<br>(\$/kW)<br>(3)<br>col. (e) | Fixed charge<br>(\$/kW)<br>(d) x Prod FCR without<br>O&M (4) or if PP (d) x 1.0<br>col. (f) | Cost of providing reactive supply services<br>(\$/kW)<br>(5)<br>col. (g) | Weighted Annual Cost<br>(\$/kW)<br>((f)+(e)-(g)) x (c)<br>col. (h) |
|---------|--|------------|---------------------------------------|--|---|---|--|--|
| 1       | Alamosa                                    |            | 0.1%                                  | 184.36                                       | 29.31   | 19.18   | 0.00   | 0.04   |
| 2       | Blue Spruce                                |            | 3.9%                                  | 554.83                                       | 3.04  | 57.72   | 0.13   | 2.39   |
| 3       | Cabin Creek                                |            | 2.6%                                  | 224.33                                       | 13.41   | 23.34   | 0.09   | 0.96   |
| 4       | Cherokee                                   |            | 1.5%                                  | 372.53                                       | 7.54  | 38.75   | 0.05   | 0.69   |
| 5       | Cherokee CC (5, 6, 7)                      |            | 16.2%                                 | 956.98                                       | 13.86   | 99.55   | 0.55   | 18.28  |
| 6       | Comanche                                   |            | 12.6%                                 | 969.58                                       | 17.88   | 100.86  | 0.43   | 14.94  |
| 7       | Fort Lupton                                |            | 0.1%                                  | 136.60                                       | 0.28  | 14.21   | 0.00   | 0.01   |
| 8       | Fruita                                     |            | 0.0%                                  | 130.62                                       | 3.05  | 13.59   | 0.00   | 0.00   |
| 9       | Fort Saint Vrain CC (1-4)                  |            | 22.8%                                 | 550.43                                       | 8.53  | 57.26   | 0.78   | 14.84  |
| 10      | Fort Saint Vrain CT (5-6)                  |            | 1.3%                                  | 598.50                                       | 0.83  | 62.26   | 0.05   | 0.84   |
| 11      | Hayden                                     |            | 4.2%                                  | 746.47                                       | 13.48   | 77.65   | 0.14   | 3.79   |
| 12      | Pawnee                                     |            | 5.6%                                  | 1,787.79                                     | 28.49   | 185.97  | 0.19   | 12.04  |
| 13      | Rocky Mountain Energy Center               |            | 19.6%                                 | 646.77                                       | 14.44   | 67.28   | 0.67   | 15.90  |
| 14      | Valmont 6                                  |            | 0.0%                                  | 266.53                                       | 3.81  | 27.73   | 0.00   | 0.01   |
| 15      | SWG Arapahoe                               |            | 2.0%                                  | 72.77  | 0.00  | 72.77   | 0.07   | 1.42   |
| 16      | SWG Fountain Valley                        |            | 1.3%                                  | 113.76                                       | 0.00  | 113.76  | 0.04   | 1.49   |
| 17      | Brush Cogeneration Partners (Brush 1&3) PP |            | 0.1%                                  | 43.99  | 0.00  | 43.99   | 0.00   | 0.04   |
| 18      | Brush Cogeneration Partners (Brush 4) PP   |            | 0.2%                                  | 68.70  | 0.00  | 68.70   | 0.01   | 0.13   |
| 19      | Colorado Energy Management LLC (Manch) PP  |            | 2.1%                                  | 54.91  | 0.00  | 54.91   | 0.07   | 1.17   |
| 20      | Plains End LLC PP                          |            | 2.9%                                  | 100.28                                       | 0.00  | 100.28  | 0.10   | 2.91   |
| 21      | Spindle Hill PP                            |            | 0.8%                                  | 70.87  | 0.00  | 70.87   | 0.03   | 0.57   |
| 22      |  |            |                                       |  |   |   |  |  |
| 23      |  |            |                                       |  |   |   |  |  |
| 24      |  |            |                                       |  |   |   |  |  |
| 25      |  |            | 100.0%                                |  |   |   | Total Reg/LF cost (\$/kW)  | 92.46  |
| 26      |  |            |                                       |  |   |   | losses   | 0.00%  |
| 27      |  |            |                                       |  |   |   | Annual Cost (\$/MW)  | 92,461   |
| 28      |  |            |                                       |  |   |   |  |  |
| 29      | Required Capacity (1)                      | 65.63      | 4.43                                  | 64.02  | 3.37  |   |  |  |
| 30      | Divisor (1)                                | 6,868.00   | 6,547.00                              | 3,157.30                                     | 306.95  |   |  |  |
| 31      | Reserve obligation (Line 29/ Line 30)      | 0.96%      | 0.07%                                 | 2.03%  | 1.10%   |   |  |  |
| 32      | Rate (\$/kW/Yr)                            | \$ 92.46   | \$ 92.46                              | \$ 92.46                                     | \$ 92.46  |   |  |  |
| 33      | Monthly (\$/kW/Mo)                         | \$ 7.705   | \$ 7.705                              | \$ 7.705                                     | \$ 7.705  |   |  |  |
| 34      | Weekly (\$/kW/Wk)                          | \$ 1.778   | \$ 1.778                              | \$ 1.778                                     | \$ 1.778  |   |  |  |
| 35      | Daily On Peak (\$/MW/Day)                  | \$ 296.337 | \$ 296.337                            | \$ 296.337                                   | \$ 296.337  |   |  |  |
| 36      | Daily Off Peak (\$/MW/Day)                 | \$ 254.003 | \$ 254.003                            | \$ 254.003                                   | \$ 254.003  |   |  |  |
| 37      | Hourly On Peak (\$/MW/hr)                  | \$ 18.521  | \$ 18.521                             | \$ 18.521                                    | \$ 18.521   |   |  |  |
| 38      | Hourly Off Peak (\$/MW/hr)                 | \$ 10.583  | \$ 10.583                             | \$ 10.583                                    | \$ 10.583   |   |  |  |
| 39      | Network Integrated Delivery(\$/kW/Mo)      | \$ 7.705   | \$ 7.705                              | \$ 7.705                                     | \$ 7.705  |   |  |  |
| 40      | Ancillary Service Delivery(\$/kW/Mo)       | \$ 7.705   | \$ 7.705                              | \$ 7.705                                     | \$ 7.705  |   |  |  |

Note:

- (1) Fixed value that cannot change without a Section 205 or 206 filing.
- (2) WP\_Installed Cost, Column (g).
- (3) WP\_O&M Cost, Column (l).
- (4) WP\_FCR Line 21 minus Line 1.
- (5) Column (c) times WP\_Reactive Cost, Column (f). For Purchased Power, used the same Reactive Power Cost as the Plants.

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

Table 30  
 Schedule 5

| Line No. | Plant              | Total Cost (1)<br>col. (a) | Total dual use<br>for VAR Production<br>(2)<br>col. (b) | Cost of plant /<br>Total Cost<br>(a) / Ln 19<br>col. (c) | Total dual use<br>for VAR Production<br>per Plant<br>(b x c)<br>col. (d) | Total Cost for<br>Reg. and Freq.<br>Response Serv..<br>(a) - (d)<br>col. (e) | Unit =<br>Plants Selected<br>for Op Res<br>Spinning Reserve (3)<br>col. (f) | Prod. FCR<br>with O&M<br>(4)<br>col. (g) | Annual Cost of Gen.<br>Plnt.. To provide Svc.<br>(e) X (f) * (g)<br>col. (h) | Gen. Max<br>Name Plate<br>(kW) (1)<br>col. (i) |
|----------|--------------------|----------------------------|---|--|--|--|---|--|--|--|
| 1        | Arapahoe           | \$ -                       | \$ 917,217,551  | 0.00000000   | \$ -   | \$ -   | 0   | 0.1284                                   | \$ -   | 0  |
| 2        | Cherokee 5,6,7     | \$ 618,072,562             | 917,217,551   | 0.11265225   | 103,326,620  | 514,745,942  | 1   | 0.1284                                   | 66,077,937   | 625,600  |
| 3        | Comanche           | \$ 1,636,228,182           | 917,217,551   | 0.29822515   | 273,537,345  | 1,362,690,837  | 1   | 0.1284                                   | 174,928,623  | 1,635,300                                      |
| 4        | Craig              | \$ 120,333,222             | 917,217,551   | 0.02193239   | 20,116,772   | 100,216,450  | 0   | 0.1284                                   | -  | 0  |
| 5        | Hayden             | \$ 361,822,483             | 917,217,551   | 0.06594714   | 60,487,872   | 301,334,610  | 1   | 0.1284                                   | 38,682,324   | 465,390  |
| 6        | Pawnee             | \$ 1,004,565,164           | 917,217,551   | 0.18309586   | 167,938,733  | 836,626,431  | 1   | 0.1284                                   | 107,397,735  | 552,330  |
| 7        | Valmont 5          | \$ -                       | 917,217,551   | 0.00000000   | -  | -  | 0   | 0.1284                                   | -  | 0  |
| 8        | Zuni               | \$ -                       | 917,217,551   | 0.00000000   | -  | -  | 0   | 0.1284                                   | -  | 0  |
| 9        | Alamosa            | \$ 11,473,601              | 917,217,551   | 0.00209122   | 1,918,106  | 9,555,495  | 1   | 0.1284                                   | 1,226,639  | 53,280   |
| 10       | Fort Lupton        | \$ 16,893,690              | 917,217,551   | 0.00307911   | 2,824,212  | 14,069,478   | 1   | 0.1284                                   | 1,806,099  | 100,800  |
| 11       | Fruita             | \$ 4,305,333               | 917,217,551   | 0.00078471   | 719,746  | 3,585,587  | 1   | 0.1284                                   | 460,282  | 26,640   |
| 12       | Valmont 6          | \$ 53,641,350              | 917,217,551   | 0.00977688   | 8,967,522  | 44,673,828   | 1   | 0.1284                                   | 5,734,779  | 180,300  |
| 13       | Fort St. Vrain 1-4 | \$ 504,585,090             | 917,217,551   | 0.09196759   | 84,354,290   | 420,230,800  | 1   | 0.1284                                   | 53,945,028   | 867,850  |
| 14       | Fort St. Vrain 5-6 | \$ 176,571,307             | 917,217,551   | 0.03218256   | 29,518,405   | 147,052,902  | 1   | 0.1284                                   | 18,877,181   | 280,500  |
| 15       | Blue Spruce        | \$ 233,037,088             | 917,217,551   | 0.04247422   | 38,958,103   | 194,078,985  | 1   | 0.1284                                   | 24,913,919   | 397,800  |
| 16       | Rocky Mountain     | \$ 464,332,174             | 917,217,551   | 0.08463094   | 77,624,986   | 386,707,188  | 1   | 0.1284                                   | 49,641,602   | 685,100  |
| 17       | Cherokee 4         | \$ 204,098,178             | 917,217,551   | 0.03719971   | 34,120,225   | 169,977,953  | 1   | 0.1284                                   | 21,820,070   | 505,800  |
| 18       | Cabin Creek        | \$ 76,593,811              | 917,217,551   | 0.01396028   | 12,804,612   | 63,789,198   | 1   | 0.1284                                   | 8,188,619  | 300,000  |
| 19       | TOTAL:             | \$ 5,486,553,232           |   | 1.00000000   | \$ 917,217,551   | \$ 4,569,335,682   |   |  | \$ 573,700,836   | 6,676,690                                      |

20 Note:  
 (1) WP\_Cost per Unit  
 (2) Schedule 2 Line 8  
 (3) 1 = Yes; 2 = No  
 (4) WP\_FCR Line 21

| Average Generation Unit Cost to Provide Service |  | \$85.926 per kW year (Col. (h) In 19 / Col. (i) Ln 19) |
|---|--|--|
| Monthly Point-to-Point Delivery                 |  | \$7.160 per kW month (Line 21 / 12)                    |
| Weekly Point-to-Point Delivery                  |  | \$1.652 per kW week (Line 21 / 52)                     |
| Daily Point-to-Point Delivery On-Peak           |  | \$0.275 per kW day (Line 23 / 6)                       |
| Daily Point-to-Point Delivery Off-Peak          |  | \$0.236 \$ per kW - day (Line / 7)                     |
| Hourly Point-to-Point Delivery On-Peak          |  | \$17.188 per MWh ((Line 24 / 16) X 1000)               |
| Hourly Point-to-Point Delivery Off-Peak         |  | \$9.833 \$ per MWh ((Line 27 / 24) X 1000)             |
| Network Integration Delivery                    |  | \$7.160 per kW month (Line 22)                         |

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

Table 31  
 Schedule 6

| Line No. | Plant              | Total Cost (1)<br>col. (a) | Total dual use<br>for VAR Production<br>(2)<br>col. (b) | Cost of plant /<br>Total Cost<br>(a) / Ln 19<br>col. (c) | Total dual use<br>for VAR Production<br>per Plant<br>(b x c)<br>col. (d) | Total Cost for<br>Oper. Reserve<br>Supplemental<br>(a) - (d)<br>col. (e) | Unit =<br>Plants Selected<br>Oper. Reserve<br>Spinning Serv. (3)<br>col. (f) | Prod. FCR<br>with O&M<br>(4)<br>col. (g) | Annual Cost<br>of Selected Plant<br>to Provide Service<br>(e) * (f) * (g)<br>col. (h) | Gen. Max<br>Name Plate<br>(kW)<br>col. (i) |
|----------|--------------------|----------------------------|---|--|--|--|--|--|---|--|
| 1        | Arapahoe           | \$ -                       | \$ 917,217,551  | 0.00000000   | \$ -   | \$ -   | 0  | 0.1284                                   | \$ -  | 0  |
| 2        | Cherokee 5,6,7     | 618,072,562                | 917,217,551   | 0.11265225   | 103,326,620  | 514,745,942  | 0  | 0.1284                                   | -   | 0  |
| 3        | Comanche           | 1,636,228,182              | 917,217,551   | 0.29822515   | 273,537,345  | 1,362,690,837  | 0  | 0.1284                                   | -   | 0  |
| 4        | Craig              | 120,333,222                | 917,217,551   | 0.02193239   | 20,116,772   | 100,216,450  | 0  | 0.1284                                   | -   | 0  |
| 5        | Hayden             | 361,822,483                | 917,217,551   | 0.06594714   | 60,487,872   | 301,334,610  | 0  | 0.1284                                   | -   | 0  |
| 6        | Pawnee             | 1,004,565,164              | 917,217,551   | 0.18309586   | 167,938,733  | 836,626,431  | 0  | 0.1284                                   | -   | 0  |
| 7        | Valmont 5          | -                          | 917,217,551   | 0.00000000   | -  | -  | 0  | 0.1284                                   | -   | 0  |
| 8        | Zuni               | -                          | 917,217,551   | 0.00000000   | -  | -  | 0  | 0.1284                                   | -   | 0  |
| 9        | Alamosa            | 11,473,601                 | 917,217,551   | 0.00209122   | 1,918,106  | 9,555,495  | 0  | 0.1284                                   | -   | 0  |
| 10       | Fort Lupton        | 16,893,690                 | 917,217,551   | 0.00307911   | 2,824,212  | 14,069,478   | 1  | 0.1284                                   | 1,806,099   | 100,800                                    |
| 11       | Fruita             | 4,305,333                  | 917,217,551   | 0.00078471   | 719,746  | 3,585,587  | 0  | 0.1284                                   | -   | 0  |
| 12       | Valmont 6          | 53,641,350                 | 917,217,551   | 0.00977688   | 8,967,522  | 44,673,828   | 0  | 0.1284                                   | -   | 0  |
| 13       | Fort St. Vrain 1-4 | 504,585,090                | 917,217,551   | 0.09196759   | 84,354,290   | 420,230,800  | 0  | 0.1284                                   | -   | 0  |
| 14       | Fort St. Vrain 5-6 | 176,571,307                | 917,217,551   | 0.03218256   | 29,518,405   | 147,052,902  | 0  | 0.1284                                   | -   | 0  |
| 15       | Blue Spruce        | 233,037,088                | 917,217,551   | 0.04247422   | 38,958,103   | 194,078,985  | 0  | 0.1284                                   | -   | 0  |
| 16       | Rocky Mountain     | 464,332,174                | 917,217,551   | 0.08463094   | 77,624,986   | 386,707,188  | 0  | 0.1284                                   | -   | 0  |
| 17       | Cherokee 4         | 204,098,178                | 917,217,551   | 0.03719971   | 34,120,225   | 169,977,953  | 0  | 0.1284                                   | -   | 0  |
| 18       | Cabin Creek        | 76,593,811                 | 917,217,551   | 0.01396028   | 12,804,612   | 63,789,198   | 1  | 0.1284                                   | 8,188,619   | 300,000                                    |
| 19       | TOTAL:             | \$ 5,486,553,232           |   | 1.000000000  | \$ 917,217,551   | \$ 4,569,335,682   |  |  | \$ 9,994,718  | 400,800                                    |

20 Notes:

- 21 (1) WP\_Cost per Unit
- 22 (2) Schedule 2 Line 8
- (3) 1 = Yes; 2 = No
- (4) WP\_FCR Line 21

Average Generation Unit Cost to Provide Service

\$24.937 per kW year (Col. (h) In 19 / Col. (i) Ln 19)

Monthly Point-to-Point Delivery

\$2.078 per kW month (Line 21 / 12)

Weekly Point-to-Point Delivery

\$0.480 per kW week (Line 21 / 52)

Daily Point-to-Point Delivery On-Peak

\$0.080 per kW day (Line 23 / 6)

Daily Point-to-Point Delivery Off-Peak

\$0.069 \$ per kW - day (Line / 7)

Hourly Point-to-Point Delivery On-Peak

\$5.000 per MWh ((Line 24 / 16) X 1000)

Hourly Point-to-Point Delivery Off-Peak

\$2.875 \$ per MWh ((Line 27 / 24) X 1000)

Network Integration Delivery

\$2.078 per kW month (Line 22)

**Public Service Company of Colorado  
Transmission Formula Rate Template  
Fixed Charge Rate Worksheet ("FCR")  
12 Months Ended December 31, 2022**

**Table 32  
WP\_FCR**

| Line No. |   | Production   | Reference        |
|----------|---|--|------------------|
| 1        | (1) O&M   | 0.02435  | Line 58          |
| 2        |   |  |                  |
| 3        | (2) Other Taxes   | 0.01015  | Line 71          |
| 4        |   |  |                  |
| 5        | (3) A&G   | 0.01040  | Line 85          |
| 6        |   |  |                  |
| 7        | (4) Return (1)  | 0.07200  | Line 134         |
| 8        |   |  |                  |
| 9        | (5) Depreciation (1)  | 0.00868  | Line 149         |
| 10       |   |  |                  |
| 11       | (6) Composite Income Tax  | 0.01222  | Line 153         |
| 12       |   |  |                  |
| 13       | (7) General & Intangible Plant  | 0.00348  | Line 174         |
| 14       |   |  |                  |
| 15       | (8) Cash Working Capital  | 0.00000  | Line 180         |
| 16       |   |  |                  |
| 17       | (9) ADIT Adjustment   | -0.01154   | Line 203         |
| 18       |   |  |                  |
| 19       | (10) Materials & Supplies   | 0.00014  | Line 216         |
| 20       |   |  |                  |
| 21       | (11)PSCo ARAM and (Excess)/Deficient ADIT   | -0.00150   | Line 240         |
| 22       |   |  |                  |
| 23       | <b>FIXED CHARGE RATE</b>  | <b>0.12837</b>   |                  |
| 24       |   |  |                  |
| 25       | Note: 1. Return on Equity and the Depreciation rates cannot change without a Section 205 or 206 filing. |  |                  |
| 26       |   |  |                  |
| 27       | <b>(1) O&amp;M Expense:</b>   | <b>Reference</b>                                       | <b>\$ Amount</b> |
| 28       |   |  |                  |
| 29       | A. Total Power Production Expenses  | Pg 321, Ln 80b   | 1,390,990,181    |
| 30       |   |  |                  |
| 31       |   |  |                  |
| 32       | B. Purchased Power Expenses (Acct. 555)   | Pg 321.76b   | 738,615,210      |
| 33       |   |  |                  |
| 34       |   |  |                  |
| 35       | C. Energy Related O&M   |  |                  |
| 36       | Account 501   | Pg 320, Ln 5b  | 195,473,946      |
| 37       | Account 503   | Pg 320, Ln 7b  | 0                |
| 38       | Account 504   | Pg 320, Ln 8b  | 0                |
| 39       | Account 50€   | Pg 320, Ln 12b   | 0                |
| 40       | Account 510   | Pg 320, Ln 15b   | 2,397,127        |
| 41       | Account 512   | Pg 320, Ln 17b   | 20,439,237       |
| 42       | Account 513   | Pg 320, Ln 18b   | 10,617,345       |
| 43       | Account 518   | Pg 320, Ln 25b   | 0                |
| 44       | Account 528   | Pg 320, Ln 35b   | 0                |
| 45       | Account 530   | Pg 320, Ln 37b   | 0                |
| 46       | Account 531   | Pg 320, Ln 38b   | 0                |
| 47       | Account 544   | Pg 320, Ln 56b   | 861,821          |
| 48       | Account 547   | Pg 321, Ln 63b   | 244,148,580      |
| 49       | Total C   | Sum Line 36 - Line 48                                  | 473,938,056      |
| 50       |   |  |                  |
| 51       | D. Total Production Plant Investment  |  |                  |
| 52       | Total Production Plant  | Pg 205, Ln 46g   | 6,989,440,083    |
| 53       | Less: Production ARO  | Pg 205, -Ln 15g  | 72,976,409       |
| 54       | Plus Generator Step Ups   | Schedule 2 Line 7                                      | 266,757,564      |
| 55       |   |  |                  |
| 56       | Total D   | Sum Line 52 - Line 54                                  | 7,329,174,056    |
| 57       |   |  |                  |
| 58       | Production O&M FCR  | (A-B-C)/D =  | 0.02435          |
| 59       |   |  |                  |
| 60       | <b>(2) OTHER TAXES EXPENSE</b>  |  |                  |
| 61       |   |  |                  |
| 62       | A. Other Taxes (Electric Only)  | Pg 115, Ln 14g   | 175,916,997      |
| 63       |   |  |                  |
| 64       | B. Total Electric Plant in Service  |  |                  |
| 65       | Electric Plant in Service (Less ARO)  | Pg 207, Ln 100g  | 16,280,163,135   |
| 66       | Less ARO  | Pg 207, Ln 15, Ln 34 Ln 44, Ln 57, Ln 74, Ln 83, Ln 98 | 129,340,916      |
| 67       | Common Electric Plant in Service  | Pg 356   | 698,270,471      |
| 68       | Plus Total Acquisition Adjustment   | WP_B-4 Line 15 ,Col. (d)                               | 225,557,122      |
| 69       | Total Electric Plant in Service   | Sum Line 65 - Line 68                                  | 17,333,331,644   |
| 70       |   |  |                  |
| 71       | Other Taxes FCR   | A/B  | 0.01015          |
| 72       |   |  |                  |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Fixed Charge Rate Worksheet ("FCR")  
12 Months Ended December 31, 2022

Table 32  
WP\_FCR

73 (3) A&G EXPENSE

|    |                                      |                 |               |
|----|--------------------------------------|-----------------|---------------|
| 74 |                                      |                 |               |
| 75 | A. Production Wages Expense          | Pg 354, Ln 20b  | 66,144,850    |
| 76 |                                      |                 |               |
| 77 | B. A&G Wages Expense                 | Pg 323, Ln 181b | 61,103,596    |
| 78 |                                      |                 |               |
| 79 | C. Total Wages Expense               | Pg 354, Ln 28b  | 204,514,109   |
| 80 |                                      |                 |               |
| 81 | D. Total A&G related O&M             | Pg 323, Ln 197b | 165,276,073   |
| 82 |                                      |                 |               |
| 83 | E. Total Production Plant Investment | Line 56         | 7,329,174,056 |
| 84 |                                      |                 |               |
| 85 | A&G Expense FCR                      | (A/(C-B))*D/E   | 0.01040       |
| 86 |                                      |                 |               |

87 (4) RATE OF RETURN WORKSHEET

| 88  |   | Reference                   | \$ Amount      |
|-----|---|-----------------------------|----------------|
| 89  |   |                             |                |
| 90  | A. Common Equity Calculation                            |                             |                |
| 91  |   |                             |                |
| 92  | Proprietary Capital                                     | Pg 112 Ln 16c               | 7,591,737,335  |
| 93  |   |                             |                |
| 94  | Less: Preferred Stock Issued                            | Pg 112 Ln 3c                | 0              |
| 95  |   |                             |                |
| 96  | Less: Account No. 216.1                                 | Pg 112 Ln 12c               | -2,504,785     |
| 97  |   |                             |                |
| 98  | Less: Accum other comprehensive Income                  | Pg 112 Ln 15                | -23,772,827    |
| 99  |   |                             |                |
| 100 | Common Equity =   | Line 92 - 94 - 96 - 98      | 7,618,014,947  |
| 101 |   |                             |                |
| 102 | B. Rate of Return Calculation                           |                             |                |
| 103 |   |                             |                |
| 104 | Long Term Debt  | pg.112, sum of 18c thru 21c | 5,800,000,000  |
| 105 |   |                             |                |
| 106 | Preferred Stock   | (Pg.112 Ln 3c)              | 0              |
| 107 |   |                             |                |
| 108 | Common Equity   | Line 100                    | 7,618,014,947  |
| 109 |   |                             |                |
| 110 | Total Capital =   | Line 104 + 106 + 108        | 13,418,014,947 |
| 111 |   |                             |                |
| 112 | C. Cost of Debt   |                             |                |
| 113 | Interest on Long Term Debt                              | Pg 117 Ln 62c               | 218,870,533    |
| 114 | Interest on Debt to Assoc. Companies (LTD portion only) | Pg 117 Ln 67c               | 1,141,558      |
| 115 | Amortization of Debt Discount and Expense               | Pg 117 Ln 63c               | 4,521,004      |
| 116 | Amortization of Loss on Reacquired Debt                 | Pg 117 Ln 64c               | 1,145,831      |
| 117 | Less: Amort of Premium on Debt                          | Pg 117 Ln 65c               | 0              |
| 118 | Less: Amort of Gain on Reacquired Debt                  | Pg 117 Ln 66c               | 0              |
| 119 | Total Interest Expense                                  |                             | 225,678,926    |
| 120 |   |                             |                |
| 121 | Average Cost of Debt (Line 119 / Line 104)              |                             | 3.89%          |
| 122 |   |                             |                |
| 123 | D. Cost of Preferred Stock                              |                             |                |
| 124 | Preferred Stock Dividends                               | Pg 118 Ln 29c               | 0              |
| 125 |   |                             |                |
| 126 | Average Cost of Preferred Stock (Line 124 / Line 106)   |                             | 0              |
| 127 |   |                             |                |

CAPITAL STRUCTURE

|     | Amount            | %                | %      | Weighted Cost<br>Of Capital % |
|-----|-------------------|------------------|--------|-------------------------------|
| 130 |                   |                  |        |                               |
| 131 | Long Term Debt    | \$5,800,000,000  | 43.23% | 3.89%                         |
| 132 | Preferred Stock   | \$0              | 0.00%  | 0.00%                         |
| 133 | Common Equity (1) | \$7,618,014,947  | 56.77% | 9.72%                         |
| 134 | Total             | \$13,418,014,947 | 100%   | ROR= 7.20%                    |
| 135 |                   |                  |        |                               |
| 136 |                   |                  |        |                               |
| 137 |                   |                  |        |                               |

139 (5) DEPRECIATION EXPENSE

| 140 |                                   | Reference              | \$ Amount     |
|-----|-----------------------------------|------------------------|---------------|
| 141 | Production Depreciation Expense   | Pg 336 Lns 2-6b        | 233,185,465   |
| 142 |                                   |                        |               |
| 143 | Total Production Plant Investment | Line 56                | 7,329,174,056 |
| 144 |                                   |                        |               |
| 145 | SLDp =                            | Line 141 / 143         | 0.03182       |
| 146 |                                   |                        |               |
| 147 | n =                               | 1 / Line 145           | 31.431        |
| 148 |                                   |                        |               |
| 149 | SFDp =                            | R/(1+R) <sup>n-1</sup> | 0.00868       |
| 150 |                                   |                        |               |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Fixed Charge Rate Worksheet ("FCR")  
12 Months Ended December 31, 2022

Table 32  
WP\_FCR

151 (6) COMPOSITE INCOME TAX EXPENSE

|     |  |        |         |
|-----|--|--------|---------|
| 152 |  |        |         |
| 153 | Production CIT=  |        | 0.01222 |
| 154 | Formula: (21/79+State Tx)/(1-State Tx)*(ROR+SFD-SLD)*(1-Wtd.LTD/ROR) |        |         |
| 155 | State Tax Rate   | 0.0455 |         |
| 156 |  |        |         |
| 157 |  |        |         |
| 158 |  |        |         |
| 159 |  |        |         |
| 160 |  |        |         |
| 161 |  |        |         |
| 162 |  |        |         |
| 163 |  |        |         |

164 (7) General & Intangible Plant

|     |  |                               |               |
|-----|--|-------------------------------|---------------|
| 165 |  |                               |               |
| 166 | Production Wages Expense                           | Line 75                       | 66,144,850    |
| 167 | Total Wage Expense Less A&G Wage expenses          | Line 79 - Line 77             | 143,410,513   |
| 168 | Production W/S Allocator                           | Line 166 / Line 167           | 46.12%        |
| 169 | General & Intangible plant                         | Pg 205 and 207, Lns5G + 96 G  | 603,020,164   |
| 170 | General & Intangible plant allocated to Production | Line 168 * Line 169           | 278,129,389   |
| 171 | Revenue Requirement FCR                            | Line 3 + 7 + 9 + 11 + 17 + 19 | 9.165%        |
| 172 | General & Intangible Plant Revenue Requirement     | Line 170 * Line 171           | 25,489,703    |
| 173 | Total Production Plant Investment                  | Line 52                       | 7,329,174,056 |
| 174 | General & Intangible Plant FCR                     | Line 172 / Line 173           | 0.00348       |
| 175 |  |                               |               |
| 176 |  |                               |               |
| 177 |  |                               |               |

178 (8) Cash Working Capital

179 Cash Working Capital will be set at and remain \$0 until such time as PSCo files and receives FERC approval.

183 (9) ACCUMULATED DEFERRED INCOME TAX

|     |                                     |                             |                 |
|-----|-------------------------------------|-----------------------------|-----------------|
| 184 |                                     |                             |                 |
| 185 | Total Production plant              | Line 56                     | 7,329,174,056   |
| 186 | Total Electric Plant                | Line 69                     | 17,333,331,644  |
| 187 | Accumulated Deferred Income Tax     |                             |                 |
| 188 | Account 190                         | Pg 234 Ln 2c + 3c           | 719,017,056     |
| 189 | Account 281                         | Pg 273 Ln 4k                | -119,852,401    |
| 190 | Account 282                         | Pg 275 Ln 2k                | -2,791,350,387  |
| 191 | Account 283                         | Pg 277 Ln 9k                | -173,170,202    |
| 192 | Excess ADIT                         | Pg 278 Footnote             | -16,140,259     |
| 193 | Deficient ADIT                      | Pg 232 Footnote             | 6,407,312       |
| 194 | Total ADIT                          |                             | -2,375,088,881  |
| 195 |                                     |                             |                 |
| 196 | A. Production share of ADIT         | (Line 185 / 186) * Line 194 | (1,004,275,471) |
| 197 |                                     |                             |                 |
| 198 |                                     |                             |                 |
| 199 | B. Return and Taxes                 | Line 7 + 11                 | 8.422%          |
| 200 |                                     |                             |                 |
| 201 | C. Production Plant (plus step ups) |                             | 7,329,174,056   |
| 202 |                                     |                             |                 |
| 203 | (A x B) / C =                       |                             | (0.011540)      |
| 204 |                                     |                             |                 |

205 (10) Materials & Supplies

|     |                          |                             |                |
|-----|--------------------------|-----------------------------|----------------|
| 206 |                          |                             |                |
| 207 |                          |                             |                |
| 208 |                          |                             |                |
| 209 | A. Total Non-Fuel M&S    | Pg 227 Ln 7                 | 31,633,380     |
| 210 | B. ROR                   | Line 134                    | 7.20%          |
| 211 | C. Return on M&S         | Line 209 * 210              | 2,277,603      |
| 212 | D. Total Prod Plnt       | Line 52                     | 6,989,440,083  |
| 213 |                          |                             |                |
| 214 | E. Total Plnt in Service | Line 65                     | 16,280,163,135 |
| 215 | F. % of Prod Plant       | Line 212 / 214              | 0.4293         |
| 216 | G. Prod M&S Factor       | (Line 211 * 215) / Line 212 | 0.00014        |
| 217 |                          |                             |                |
| 218 |                          |                             |                |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Fixed Charge Rate Worksheet ("FCR")  
12 Months Ended December 31, 2022

Table 32  
WP\_FCR

|     |  |   |                |
|-----|--|---|----------------|
| 219 | (11) PSCo ARAM and (Excess)/Deficient ADIT                             |   |                |
| 220 |  |   |                |
| 221 | <b>Plant</b>   | <b>Reference</b>                          |                |
| 222 | Total Deficient ADIT Amortization                                      | Pg 234 Footnote                           | 5,151,893      |
| 223 | Total Excess ADIT Amortization   | Pg 273-277 Footnote                       | -29,101,290    |
| 224 |  |   |                |
| 225 | <b>Non-Plant</b>   |   |                |
| 226 | Total Deficient ADIT Amortization                                      | Pg 278 Footnote                           | 1,428,125      |
| 227 | Total Excess ADIT Amortization   | Pg 232 Footnote                           | -1,609,210     |
| 228 |  |   |                |
| 229 | Total (Excess)/Deficient ADIT  | Line 222 + Line 223 + Line 226 + Line 227 | (24,130,482)   |
| 230 |  |   |                |
| 231 | <u>Gross-up Tax Calculation</u>  |   |                |
| 232 | Composite Income $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT)\}$ | Line 153                                  | 0.01222        |
| 233 | Gross-up factor $1/(1-T)$  |   | 1.01237        |
| 234 |  |   |                |
| 235 | Total ARAM and (Excess)/Deficient ADIT Amortization                    | Line 229 x Line 233                       | (24,428,972)   |
| 236 | Total Production Plant   | Ln 52                                     | 6,989,440,083  |
| 237 | Total Plant in Service   | Ln 65                                     | 16,280,163,135 |
| 238 | % of Prod Plant  | Line 236/237                              | 42.93%         |
| 239 |  |   |                |
| 240 | ADIT Amortization FCR Component  | Line 235 x Line 238 / Line 236            | -0.15%         |

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

**Table 33  
WP\_Cost per Unit**

| Line No | Plant<br>Col. (a)  | Total Cost (1)<br>Col. (b)                      | Name<br>Plate kW (2)<br>Col. (c) | Percent of<br>Name Plate<br>Col. (d) | Non VAR<br>Step Ups<br>(d) * Ln 22<br>Col. (e) | Total Cost<br>W/ Step Ups<br>(b) + (e)<br>Col. (f) |
|---------|--------------------|---|----------------------------------|--------------------------------------|--|--|
| 1       | Arapahoe           | \$0   | 0                                | 0.00000                              | \$ -   | \$0  |
| 2       | Cherokee 5,6,7     | \$598,685,786                                   | 625600                           | 0.09370                              | \$ 19,386,776                                  | \$618,072,562                                      |
| 3       | Comanche           | \$1,585,553,592                                 | 1635300                          | 0.24492                              | \$ 50,674,590                                  | \$1,636,228,182                                    |
| 4       | Craig              | \$120,331,153                                   | 87                               | 0.00001                              | \$ 2,069                                       | \$120,333,222                                      |
| 5       | Hayden             | \$347,401,370                                   | 465390                           | 0.06970                              | \$ 14,421,113                                  | \$361,822,483                                      |
| 6       | Pawnee             | \$987,450,179                                   | 552330                           | 0.08272                              | \$ 17,114,985                                  | \$1,004,565,164                                    |
| 7       | Valmont 5          | \$0   | 0                                | 0.00000                              | \$ -   | \$0  |
| 8       | Zuni               | \$0   | 0                                | 0.00000                              | \$ -   | \$0  |
| 9       | Alamosa            | \$9,822,518                                     | 53280                            | 0.00798                              | \$ 1,651,083                                   | \$11,473,601                                       |
| 10      | Fort Lupton        | \$13,769,460                                    | 100800                           | 0.01510                              | \$ 3,124,230                                   | \$16,893,690                                       |
| 11      | Fruita             | \$3,479,792                                     | 26640                            | 0.00399                              | \$ 825,541                                     | \$4,305,333  |
| 12      | Valmont 6, 7 & 8   | \$48,054,979                                    | 180300                           | 0.02700                              | \$ 5,586,371                                   | \$53,641,350                                       |
| 13      | Fort St. Vrain 1-4 | \$477,691,887                                   | 867850                           | 0.12998                              | \$ 26,893,203                                  | \$504,585,090                                      |
| 14      | Fort St. Vrain 5-6 | \$167,879,328                                   | 280500                           | 0.04201                              | \$ 8,691,979                                   | \$176,571,307                                      |
| 15      | Blue Spruce        | \$220,709,830                                   | 397800                           | 0.05958                              | \$ 12,327,258                                  | \$233,037,088                                      |
| 16      | Rocky Mountain     | \$443,101,896                                   | 685100                           | 0.10261                              | \$ 21,230,278                                  | \$464,332,174                                      |
| 17      | Cherokee 4         | \$188,423,235                                   | 505800                           | 0.07576                              | \$ 15,674,943                                  | \$204,098,178                                      |
| 18      | Cabin Creek        | \$67,297,676                                    | 300000                           | 0.04493                              | \$ 9,296,135                                   | \$76,593,811                                       |
| 19      | Total              | <u>\$5,279,652,681</u>                          | <u>6,676,777</u>                 | <u>1.00000</u>                       | <u>\$ 206,900,551</u>                          | <u>\$ 5,486,553,232</u>                            |
| 20      |                    | Non VAR Related Percent (1- Schedule 2 Line 26) |                                  |                                      | 77.562%  |  |
| 21      |                    | GSU's (Schedule 2, Line 7)                      |                                  |                                      | 266,757,564                                    |  |
| 22      |                    | Recoverable Non VAR GSU (Line 19 * Line 20)     |                                  |                                      | 206,902,620                                    |  |

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

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

**Public Service Company of Colorado  
Transmission Formula Rate Template**

**Table 34**

Table intentionally left blank and held for future use.

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

**Table 35  
Schedule 16**

| Line No | Plant/Type<br>col. (a)                     | Contribution<br>Ratio (1)<br>col. (b) | Installed<br>Cost<br>(\$/kW)<br>(2)<br>col. (c) | Operation and<br>Maintenance<br>(\$/kW)<br>(3)<br>col. (d) | Fixed charge<br>(\$/kW)<br>(d) x Prod FCR without<br>O&M (4) or if PP (d) x<br>1.0<br>col. (e) | Cost of providing<br>reactive supply<br>services<br>(\$/kW)<br>(5)<br>col. (f) | Weighted Annual Cost<br>(\$/kW)<br>((f)+(e)-(g)) x (c)<br>col. (g) |
|---------|--|---------------------------------------|---|--|--|--|--|
| 1       | Alamosa                                    | 1.2%                                  | 184.36  | 29.31  | 19.18  | 0.04   | 0.58   |
| 2       | Blue Spruce                                | 8.7%                                  | 554.83  | 3.04   | 57.72  | 0.30   | 5.24   |
| 3       | Cabin Creek                                | 5.3%                                  | 224.33  | 13.41  | 23.34  | 0.18   | 1.93   |
| 4       | Cherokee                                   | 3.6%                                  | 372.53  | 7.54   | 38.75  | 0.12   | 1.65   |
| 5       | Cherokee CC (5, 6, 7)                      | 4.6%                                  | 956.98  | 13.86  | 99.55  | 0.16   | 5.26   |
| 6       | Comanche                                   | 4.9%                                  | 969.58  | 17.88  | 100.86   | 0.17   | 5.86   |
| 7       | Fort Lupton                                | 2.0%                                  | 136.60  | 0.28   | 14.21  | 0.07   | 0.29   |
| 8       | Fruita                                     | 0.6%                                  | 130.62  | 3.05   | 13.59  | 0.02   | 0.10   |
| 9       | Fort Saint Vrain CC (1-4)                  | 7.0%                                  | 550.43  | 8.53   | 57.26  | 0.24   | 4.56   |
| 10      | Fort Saint Vrain CT (5-6)                  | 10.9%                                 | 598.50  | 0.83   | 62.26  | 0.37   | 6.86   |
| 11      | Hayden                                     | 1.7%                                  | 746.47  | 13.48  | 77.65  | 0.06   | 1.51   |
| 12      | Pawnee                                     | 3.2%                                  | 1,787.79  | 28.49  | 185.97   | 0.11   | 6.84   |
| 13      | Rocky Mountain Energy Center               | 7.9%                                  | 646.77  | 14.44  | 67.28  | 0.27   | 6.43   |
| 14      | Valmont 6                                  | 1.6%                                  | 266.53  | 3.81   | 27.73  | 0.05   | 0.50   |
| 15      | SWG Arapahoe                               | 3.1%                                  | 72.77   | 0.00   | 72.77  | 0.11   | 2.25   |
| 16      | SWG Fountain Valley                        | 5.6%                                  | 113.76  | 0.00   | 113.76   | 0.19   | 6.41   |
| 17      | Brush Cogeneration Partners (Brush 1&3) PP | 2.7%                                  | 43.99   | 0.00   | 43.99  | 0.09   | 1.21   |
| 18      | Brush Cogeneration Partners (Brush 4) PP   | 3.6%                                  | 68.70   | 0.00   | 68.70  | 0.12   | 2.45   |
| 19      | Colorado Energy Management LLC (Manch) PP  | 8.3%                                  | 54.91   | 0.00   | 54.91  | 0.28   | 4.51   |
| 20      | Plains End LLC PP                          | 8.2%                                  | 100.28  | 0.00   | 100.28   | 0.28   | 8.24   |
| 21      | Spindle Hill PP                            | 5.3%                                  | 70.87   | 0.00   | 70.87  | 0.18   | 3.75   |
| 22      |  |                                       |   |  |  |  |  |
| 23      |  |                                       |   |  |  |  |  |
| 24      |  |                                       |   |  |  |  |  |
| 25      |  | 100.00%                               |   |  |  |  | 76.43  |
| 26      |  |                                       |   |  |  |  | 0.00%  |
| 27      |  |                                       |   |  |  |  | 76,430   |
| 28      | Required Capacity (1)                      | 976.78                                |   |  |  |  |  |
| 29      | Wind Nameplate                             | 4,656                                 |   |  |  |  |  |
| 30      | Reserve obligation (Line 29 / Line 30)     | 20.98%                                |   |  |  |  |  |
| 31      | Rate (\$/kW/Yr)                            | \$ 76.43                              |   |  |  |  |  |
| 32      | Monthly (\$/kW/Mo)                         | \$ 6.369                              |   |  |  |  |  |
| 33      | Weekly (\$/kW/Wk)                          | \$ 1.470                              |   |  |  |  |  |
| 34      | Daily On Peak (\$/MW/Day)                  | \$ 244.968                            |   |  |  |  |  |
| 35      | Daily Off Peak (\$/MW/Day)                 | \$ 209.973                            |   |  |  |  |  |
| 36      | Hourly On Peak (\$/MW/hr)                  | \$ 15.310                             |   |  |  |  |  |
| 37      | Hourly Off Peak (\$/MW/hr)                 | \$ 8.749                              |   |  |  |  |  |
| 38      | Network Integrated Delivery(\$/kW/Mo)      | \$ 6.369                              |   |  |  |  |  |
| 39      | Ancillary Service Delivery(\$/kW/Mo)       | \$ 6.369                              |   |  |  |  |  |

Note:

- (1) Fixed value that cannot change without a Section 205 or 206 filing.
- (2) WP\_Installed Cost, Column (g).
- (3) WP\_O&M Cost, Column (l).
- (4) WP\_FCR Line 21 minus Line 1.
- (5) Column (c) times WP\_Reactive Cost, Column (f). For Purchased Power, used the same Reactive Power Cost as the Plants.

**Public Service Company of Colorado**  
**Transmission Formula Rate Template**  
**Installed Cost**  
**12 Months Ended December 31, 2016**

**Table 36**  
**WP\_Installed Cost**

|         |  | 326.k                                   | 326.g * 1000                           | Derived<br>326.j                                     |   |  |  |   |
|---------|--|---|--|--|---|--|--|---|
| Line No | Plant<br>col. (a)                          | Fuel Expense<br>(\$)<br>(1)<br>col. (b) | Generation<br>(kwh)<br>(2)<br>col. (c) | Fuel<br>Expense<br>(\$/kwh)<br>(b) / (c)<br>col. (d) | Name Plate<br>(MW)<br>(3) (4)<br>col. (e) | Cumulative<br>Name Plate<br>capacity<br>(MW)<br>(MW)<br>col. (f) | Production<br>Investment<br>(\$/KW)<br>(5)<br>col. (g) | Plant factor<br>(c)/(e)/8760/1000<br>col. (h) |
| 1       | Alamosa                                    | 1,372,177                               | 13,602,000                             | 0.1009   | 53  | 53   | 184  | 0.0291  |
| 2       | Blue Spruce                                | 17,210,357                              | 498,558,000                            | 0.0345   | 398                                       | 451  | 555  | 0.1431  |
| 3       | Cabin Creek                                | 5,223,869                               | 90,426,000                             | 0.0578   | 300                                       | 751  | 224  | 0.0344  |
| 4       | Cherokee                                   | 30,182,211                              | 902,309,000                            | 0.0334   | 506                                       | 1,257  | 373  | 0.2036  |
| 5       | Cherokee CC (5, 6, 7)                      | 66,316,696                              | 2,946,470,000                          | 0.0225   | 626                                       | 1,882  | 957  | 0.5377  |
| 6       | Comanche                                   | 81,323,997                              | 4,116,609,000                          | 0.0198   | 1,635                                     | 3,518  | 970  | 0.2874  |
| 7       | Fort Lupton                                | 517,247                                 | 7,971,000                              | 0.0649   | 101                                       | 3,619  | 137  | 0.0090  |
| 8       | Fruita                                     | 84,898                                  | 1,138,000                              | 0.0746   | 27  | 3,645  | 131  | 0.0049  |
| 9       | Fort Saint Vrain CC (1-4)                  | 85,357,545                              | 3,603,447,000                          | 0.0237   | 868                                       | 4,513  | 550  | 0.4740  |
| 10      | Fort Saint Vrain CT (5-6)                  | 4,216,582                               | 112,632,000                            | 0.0374   | 281                                       | 4,794  | 599  | 0.0458  |
| 11      | Hayden                                     | 29,423,279                              | 1,128,072,000                          | 0.0261   | 465                                       | 5,259  | 746  | 0.2767  |
| 12      | Pawnee                                     | 47,516,531                              | 3,062,678,000                          | 0.0155   | 552                                       | 5,811  | 1,788  | 0.6330  |
| 13      | Rocky Mountain Energy Center               | 68,240,342                              | 3,104,748,000                          | 0.0220   | 685                                       | 6,496  | 647  | 0.5173  |
| 14      | Valmont 6                                  | 831,023                                 | 7,949,000                              | 0.1045   | 180                                       | 6,677  | 267  | 0.0050  |
| 15      | SWG Arapahoe                               | 13,506,270                              | 207,688,000                            | 0.0650   | 119                                       | 6,795  | 73   | 0.1996  |
| 16      | SWG Fountain Valley                        | 764,100                                 | 141,693,000                            | 0.0054   | 242                                       | 7,037  | 114  | 0.0668  |
| 17      | Brush Cogeneration Partners (Brush 1&3) PP | 2,122,620                               | 33,715,000                             | 0.0630   | 90  | 7,127  | 44   | 0.0428  |
| 18      | Brush Cogeneration Partners (Brush 4) PP   | 4,599,185                               | 89,481,000                             | 0.0514   | 147                                       | 7,274  | 69   | 0.0695  |
| 19      | Colorado Energy Management LLC (Manch) PP  | 19,179,891                              | 451,445,000                            | 0.0425   | 302                                       | 7,576  | 55   | 0.1709  |
| 20      | Plains End LLC PP                          | 2,665,198                               | 15,340,000                             | 0.1737   | 229                                       | 7,805  | 100  | 0.0077  |
| 21      | Spindle Hill PP                            | 17,770,613                              | 428,137,000                            | 0.0415   | 314                                       | 8,119  | 71   | 0.1556  |

Note:

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

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

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

(4) FERC Form No. 1 Pages 402-406, Line 18. For Purchased Power, the Production Investment is the demand charge (FERC Form No. 1 Page 326, Column (j)) divided by the

Public Service Company of Colorado  
Transmission Formula Rate Template  
O&M Costs  
Twelve Months Ended December 31, 2022

Table 37  
WP\_O&M Cost

| Line No | Plant                                      | Name Plate | Production                      | Coolants and                   | Steam      | Electric  | Misc Steam                        | Rents     | Maintenance of | Maintenance of                   | Total        | Total       |
|---------|--|------------|---------------------------------|--------------------------------|------------|-----------|-----------------------------------|-----------|----------------|----------------------------------|--------------|-------------|
|         |  | (MW)       | Expenses: Oper,<br>Supv. & Engr | Water (Nuclear<br>Plants Only) | Expenses   | Expenses  | (or Nuclear)<br>Power<br>Expenses |           | Structures of  | Misc Steam (or<br>Nuclear) Plant | Expenses     | (\$/kW)     |
|         |  | (1) (2)    | (3)                             | (4)                            | (5)        | (6)       | (7)                               | (8)       | (9)            | (10)                             | sum((c):(j)) | (k)/(b)/100 |
|         | col. (a)                                   | col. (b)   | col. (c)                        | col. (d)                       | col. (e)   | col. (f)  | col. (g)                          | col. (h)  | col. (i)       | col. (j)                         | col. (k)     | col. (l)    |
| 1       | Alamosa                                    | 53         | 3,495                           | 0                              | 0          | 203       | 10,324                            | 3,943     | 41,310         | 1,502,445                        | 1,561,720    | 29.31       |
| 2       | Blue Spruce                                | 398        | 44,811                          | 0                              | 0          | 52,271    | 736,133                           | 50,569    | 231,564        | 94,134                           | 1,209,482    | 3.04        |
| 3       | Cabin Creek                                | 300        | 163,951                         | 0                              | 0          | 1,057,948 | 1,910,513                         | 176,993   | 537,869        | 174,645                          | 4,021,919    | 13.41       |
| 4       | Cherokee                                   | 506        | 86,166                          | 0                              | 2,183,632  | 188,976   | 528,460                           | 167,405   | 458,343        | 202,450                          | 3,815,432    | 7.54        |
| 5       | Cherokee CC (5, 6, 7)                      | 626        | 843,794                         | 0                              | 0          | 4,634,414 | 1,173,482                         | 332,516   | 972,989        | 711,686                          | 8,668,881    | 13.86       |
| 6       | Comanche                                   | 1,635      | 1,567,803                       | 0                              | 11,687,512 | 1,893,983 | 7,176,600                         | 1,232,522 | 3,843,435      | 1,838,967                        | 29,240,822   | 17.88       |
| 7       | Fort Lupton                                | 101        | 4,722                           | 0                              | 0          | 195       | 7,802                             | 4,933     | 10,460         | 68                               | 28,180       | 0.28        |
| 8       | Fruita                                     | 27         | 8,429                           | 0                              | 0          | 3,530     | 22,595                            | 9,638     | 36,798         | 170                              | 81,160       | 3.05        |
| 9       | Fort Saint Vrain CC (1-4)                  | 868        | 570,719                         | 0                              | 0          | 3,448,456 | 1,641,416                         | 367,435   | 982,902        | 393,060                          | 7,403,988    | 8.53        |
| 10      | Fort Saint Vrain CT (5-6)                  | 281        | 17,839                          | 0                              | 0          | 107,787   | 51,305                            | 11,485    | 30,722         | 12,286                           | 231,424      | 0.83        |
| 11      | Hayden                                     | 465        | 420,409                         | 0                              | 1,909,081  | 831,073   | 1,537,387                         | 320,194   | 727,316        | 529,434                          | 6,274,894    | 13.48       |
| 12      | Pawnee                                     | 552        | 467,428                         | 0                              | 7,220,530  | 2,030,282 | 2,785,898                         | 553,272   | 918,628        | 1,758,450                        | 15,734,488   | 28.49       |
| 13      | Rocky Mountain Energy Center               | 685        | 784,977                         | 0                              | 0          | 3,259,785 | 3,110,072                         | 390,756   | 1,471,302      | 877,030                          | 9,893,922    | 14.44       |
| 14      | Valmont 6                                  | 180        | 25,363                          | 0                              | 0          | 139,865   | 290,040                           | 28,205    | 132,491        | 71,639                           | 687,603      | 3.81        |
| 15      | SWG Arapahoe                               | 119        | 0                               | 0                              | 0          | 0         | 0                                 | 0         | 0              | 0                                | 0            | -           |
| 16      | SWG Fountain Valley                        | 242        | 0                               | 0                              | 0          | 0         | 0                                 | 0         | 0              | 0                                | 0            | -           |
| 17      | Brush Cogeneration Partners (Brush 1&3) PP | 90         | 0                               | 0                              | 0          | 0         | 0                                 | 0         | 0              | 0                                | 0            | -           |
| 18      | Brush Cogeneration Partners (Brush 4) PP   | 147        | 0                               | 0                              | 0          | 0         | 0                                 | 0         | 0              | 0                                | 0            | -           |
| 19      | Colorado Energy Management LLC (Manch) PP  | 302        | 0                               | 0                              | 0          | 0         | 0                                 | 0         | 0              | 0                                | 0            | -           |
| 20      | Plains End LLC PP                          | 229        | 0                               | 0                              | 0          | 0         | 0                                 | 0         | 0              | 0                                | 0            | -           |
| 21      | Spindle Hill PP                            | 314        | 0                               | 0                              | 0          | 0         | 0                                 | 0         | 0              | 0                                | 0            | -           |

Note:

- (1) WP\_Installed Cost, Col (e).
- (2) FERC Form No. 1 Pages 402-406, Line 19 and Page 408, Line 24
- (3) FERC Form No. 1 Pages 402-406, Line 21
- (4) FERC Form No. 1 Pages 402-406, Line 22
- (5) FERC Form No. 1 Pages 402-406, Line 25 and Page 408, Line 26
- (6) FERC Form No. 1 Pages 402-406, Line 26 and Page 408, Line 28
- (7) FERC Form No. 1 Pages 402-406, Line 27 and Page 408, Line 29
- (8) FERC Form No. 1 Pages 402-406, Line 30 and Page 408, Line 31
- (9) FERC Form No. 1 Pages 402-406, Line 33 and Page 408, Line 34

**Public Service Company of Colorado  
Transmission Formula Rate Template  
Cost of Providing Reactive Supply  
Twelve Months Ended December 31, 2022**

**Table 38  
WP\_Reactive Cost**

| Line No | Plant<br>col. (a)                          | Name Plate<br>(MW)<br>(1)<br>col. (b) | Percent of Name<br>Plate<br>col. (c) | Reactive Power<br>Revenue<br>Requirement<br>(c) * Line 20<br>col. (d) | Reactive<br>Power<br>\$/MW/Year<br>(d) / (b)<br>col. (e) | Reactive Power<br>\$/KW/Year<br>(e) / 1000<br>col. (f) |
|---------|--|---------------------------------------|--------------------------------------|---|--|--|
| 1       | Alamosa                                    | 53                                    | 0.0066                               | 181,954   | 3,415  | 3.415050   |
| 2       | Blue Spruce                                | 398                                   | 0.0490                               | 1,358,507   | 3,415  | 3.415050   |
| 3       | Cabin Creek                                | 300                                   | 0.0370                               | 1,024,517   | 3,415  | 3.415050   |
| 4       | Cherokee                                   | 506                                   | 0.0623                               | 1,727,332   | 3,415  | 3.415050   |
| 5       | Cherokee CC (5, 6, 7)                      | 626                                   | 0.0771                               | 2,136,455   | 3,415  | 3.415050   |
| 6       | Comanche                                   | 1,635                                 | 0.2014                               | 5,584,631   | 3,415  | 3.415050   |
| 7       | Fort Lupton                                | 101                                   | 0.0124                               | 344,237   | 3,415  | 3.415050   |
| 8       | Fruita                                     | 27                                    | 0.0033                               | 90,977  | 3,415  | 3.415050   |
| 9       | Fort Saint Vrain CC (1-4)                  | 868                                   | 0.1069                               | 2,963,751   | 3,415  | 3.415050   |
| 10      | Fort Saint Vrain CT (5-6)                  | 281                                   | 0.0346                               | 957,922   | 3,415  | 3.415050   |
| 11      | Hayden                                     | 465                                   | 0.0573                               | 1,589,330   | 3,415  | 3.415050   |
| 12      | Pawnee                                     | 552                                   | 0.0680                               | 1,886,235   | 3,415  | 3.415050   |
| 13      | Rocky Mountain Energy Center               | 685                                   | 0.0844                               | 2,339,651   | 3,415  | 3.415050   |
| 14      | Valmont 6                                  | 180                                   | 0.0222                               | 615,734   | 3,415  | 3.415050   |
| 15      | SWG Arapahoe                               | 119                                   | 0.0146                               | 405,708   | 3,415  | 3.415050   |
| 16      | SWG Fountain Valley                        | 242                                   | 0.0298                               | 826,442   | 3,415  | 3.415050   |
| 17      | Brush Cogeneration Partners (Brush 1&3) PP | 90                                    | 0.0111                               | 307,355   | 3,415  | 3.415050   |
| 18      | Brush Cogeneration Partners (Brush 4) PP   | 147                                   | 0.0181                               | 502,012   | 3,415  | 3.415050   |
| 19      | Colorado Energy Management LLC (Manch) PP  | 302                                   | 0.0371                               | 1,029,638   | 3,415  | 3.415050   |
| 20      | Plains End LLC PP                          | 229                                   | 0.0282                               | 780,680   | 3,415  | 3.415050   |
| 21      | Spindle Hill PP                            | 314                                   | 0.0387                               | 1,072,326   | 3,415  | 3.415050   |
| 22      |  |                                       |                                      |   |  |  |
| 23      | Total (2)                                  | 8,119                                 | 1.0000                               | 27,725,394  |  |  |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Accumulated Deferred Income Taxes Proration Adjustments

Table 39  
WP\_ADIT Prorate

Rate Year = 2022

Account 190- Accumulated Deferred Income Taxes

Plant Related- Direct Assigned to Transmission

| Days in Period                         |                   |  |   |                          | Averaging with Proration - Projected |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |
|--|-------------------|--|---|--------------------------|--------------------------------------|---|--|--|--|---|---|--|---|
| A                                      | B                 | C  | D   | E                        | F                                    | G   | H  | I  | J  | K   | L   | M  | N   |
| Month                                  | Days in the Month | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity           | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| December 31st Balance - Prorated Items |                   |  |   |                          |                                      |   | 40,160,126                                       |  |  |   |   |  | 45,566,518  |
| January                                | 31                | 335  | 365   | 91.78%                   | 131,169                              | 120,388                                     | 40,280,514                                       | (748,203)  | (879,372)  | -   | -   | (748,203)  | 45,192,417  |
| February                               | 28                | 307  | 365   | 84.11%                   | 131,169                              | 110,325                                     | 40,390,839                                       | (748,203)  | (879,372)  | -   | -   | (748,203)  | 44,818,315  |
| March                                  | 31                | 276  | 365   | 75.62%                   | 131,169                              | 99,185                                      | 40,490,024                                       | (748,203)  | (879,372)  | -   | -   | (748,203)  | 44,444,213  |
| April                                  | 30                | 246  | 365   | 67.40%                   | 131,169                              | 88,404                                      | 40,578,428                                       | (748,203)  | (879,372)  | -   | -   | (748,203)  | 44,070,112  |
| May                                    | 31                | 215  | 365   | 58.90%                   | 131,169                              | 77,264                                      | 40,655,692                                       | (748,203)  | (879,372)  | -   | -   | (748,203)  | 43,696,010  |
| June                                   | 30                | 185  | 365   | 50.88%                   | 131,169                              | 66,483                                      | 40,722,175                                       | (748,203)  | (879,372)  | -   | -   | (748,203)  | 43,321,908  |
| July                                   | 31                | 154  | 365   | 42.19%                   | 131,169                              | 55,342                                      | 40,777,517                                       | (748,203)  | (879,372)  | -   | -   | (748,203)  | 42,947,807  |
| August                                 | 31                | 123  | 365   | 33.70%                   | 131,169                              | 44,202                                      | 40,821,719                                       | (748,203)  | (879,372)  | -   | -   | (748,203)  | 42,573,705  |
| September                              | 30                | 93   | 365   | 25.48%                   | 131,169                              | 33,421                                      | 40,855,140                                       | (748,203)  | (879,372)  | -   | -   | (748,203)  | 42,199,603  |
| October                                | 31                | 62   | 365   | 16.99%                   | 131,169                              | 22,281                                      | 40,877,421                                       | (748,203)  | (879,372)  | -   | -   | (748,203)  | 41,825,502  |
| November                               | 30                | 32   | 365   | 8.77%                    | 131,169                              | 11,500                                      | 40,888,921                                       | (748,203)  | (879,372)  | -   | -   | (748,203)  | 41,451,400  |
| December                               | 31                | 1  | 365   | 0.27%                    | 131,169                              | 359   | 40,889,280                                       | (748,203)  | (879,372)  | -   | -   | (748,203)  | 41,077,298  |
| Total                                  |                   | 2,029  | 4,380                                       |                          | 1,574,025                            | 729,154                                     |  | (8,978,440)  | (10,552,465)   | -   | -   | (8,978,440)  |   |

|                                  |  |            |  |            |
|----------------------------------|--|------------|--|------------|
| Ending Balance of Prorated Items | (Line 19, Col H)                               | 40,889,280 | (Line 19, Col N)                               | 41,077,298 |
| Non-prorated Average Balance     | (WP_B-3, Average of Line 23, Cols (a) and (b)) | 40,947,138 | (WP_B-3, Average of Line 26, Cols (a) and (b)) | 41,077,298 |
| Proration Adjustment             | (Line 26 minus Line 28)                        | (57,858)   | (Line 26 minus Line 28)                        | -          |

Account 190- Accumulated Deferred Income Taxes

Plant Related- Allocated to Transmission

| Days in Period                         |                   |  |   |                          | Averaging with Proration - Projected |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |
|--|-------------------|--|---|--------------------------|--------------------------------------|---|--|--|--|---|---|--|---|
| A                                      | B                 | C  | D   | E                        | F                                    | G   | H  | I  | J  | K   | L   | M  | N   |
| Month                                  | Days in the Month | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity           | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| December 31st Balance - Prorated Items |                   |  |   |                          |                                      |   | 3,066,928  |  |  |   |   |  | 7,183,042   |
| January                                | 31                | 335  | 365   | 91.78%                   | 21,050                               | 19,320                                      | 3,086,247  | (184,255)  | (205,305)  | -   | -   | (184,255)  | 7,090,914   |
| February                               | 28                | 307  | 365   | 84.11%                   | 21,050                               | 17,705                                      | 3,103,952  | (184,255)  | (205,305)  | -   | -   | (184,255)  | 6,998,787   |
| March                                  | 31                | 276  | 365   | 75.62%                   | 21,050                               | 15,917                                      | 3,119,870  | (184,255)  | (205,305)  | -   | -   | (184,255)  | 6,906,659   |
| April                                  | 30                | 246  | 365   | 67.40%                   | 21,050                               | 14,187                                      | 3,134,057  | (184,255)  | (205,305)  | -   | -   | (184,255)  | 6,814,532   |
| May                                    | 31                | 215  | 365   | 58.90%                   | 21,050                               | 12,399                                      | 3,146,456  | (184,255)  | (205,305)  | -   | -   | (184,255)  | 6,722,405   |
| June                                   | 30                | 185  | 365   | 50.88%                   | 21,050                               | 10,669                                      | 3,157,125  | (184,255)  | (205,305)  | -   | -   | (184,255)  | 6,630,277   |
| July                                   | 31                | 154  | 365   | 42.19%                   | 21,050                               | 8,881                                       | 3,166,006  | (184,255)  | (205,305)  | -   | -   | (184,255)  | 6,538,150   |
| August                                 | 31                | 123  | 365   | 33.70%                   | 21,050                               | 7,094                                       | 3,173,100  | (184,255)  | (205,305)  | -   | -   | (184,255)  | 6,446,022   |
| September                              | 30                | 93   | 365   | 25.48%                   | 21,050                               | 5,363                                       | 3,178,463  | (184,255)  | (205,305)  | -   | -   | (184,255)  | 6,353,895   |
| October                                | 31                | 62   | 365   | 16.99%                   | 21,050                               | 3,576                                       | 3,182,039  | (184,255)  | (205,305)  | -   | -   | (184,255)  | 6,261,768   |
| November                               | 30                | 32   | 365   | 8.77%                    | 21,050                               | 1,845                                       | 3,183,884  | (184,255)  | (205,305)  | -   | -   | (184,255)  | 6,169,640   |
| December                               | 31                | 1  | 365   | 0.27%                    | 21,050                               | 58  | 3,183,942  | (184,255)  | (205,305)  | -   | -   | (184,255)  | 6,077,513   |
| Total                                  |                   | 2,029  | 4,380                                       |                          | 252,599                              | 117,014                                     |  | (2,211,058)  | (2,463,657)  | -   | -   | (2,211,058)  |   |

|                                  |  |           |  |           |
|----------------------------------|--|-----------|--|-----------|
| Ending Balance of Prorated Items | (Line 50, Col H)                               | 3,183,942 | (Line 50, Col N)                               | 6,077,513 |
| Non-prorated Average Balance     | (WP_B-3, Average of Line 36, Cols (a) and (b)) | 3,193,227 | (WP_B-3, Average of Line 36, Cols (a) and (b)) | 6,077,513 |
| Proration Adjustment             | (Line 57 minus Line 59)                        | (9,285)   | (Line 57 minus Line 59)                        | -         |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Accumulated Deferred Income Taxes Proration Adjustments

Table 39  
WP\_ADIT Prorate

61  
62  
63 **Account 190 - Accumulated Deferred Income Taxes**  
64 *Related to All Plant*  
65

| Days in Period                         |                   |  |   |                          | Averaging with Proration - Projected |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |
|--|-------------------|--|---|--------------------------|--------------------------------------|---|--|--|--|---|---|--|---|
| A                                      | B                 | C  | D   | E                        | F                                    | G   | H  | I  | J  | K   | L   | M  | N   |
| Month                                  | Days in the Month | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity           | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| December 31st Balance - Prorated Items |                   |  |   |                          |                                      |   | 43,526,060                                       |  |  |   |   |  | 43,043,260  |
| January                                | 31                | 335  | 365   | 91.78%                   | 143,708                              | 131,897                                     | 43,657,956                                       | 649,630  | 505,922  | 131,897   | 505,922   | -  | 43,428,118  |
| February                               | 28                | 307  | 365   | 84.11%                   | 143,708                              | 120,872                                     | 43,778,829                                       | 649,630  | 505,922  | 120,872   | 505,922   | -  | 43,801,951  |
| March                                  | 31                | 276  | 365   | 75.62%                   | 143,708                              | 108,667                                     | 43,887,496                                       | 649,630  | 505,922  | 108,667   | 505,922   | -  | 44,163,579  |
| April                                  | 30                | 246  | 365   | 67.40%                   | 143,708                              | 96,855                                      | 43,984,351                                       | 649,630  | 505,922  | 96,855  | 505,922   | -  | 44,513,395  |
| May                                    | 31                | 215  | 365   | 58.90%                   | 143,708                              | 84,650                                      | 44,069,001                                       | 649,630  | 505,922  | 84,650  | 505,922   | -  | 44,851,006  |
| June                                   | 30                | 185  | 365   | 50.68%                   | 143,708                              | 72,838                                      | 44,141,840                                       | 649,630  | 505,922  | 72,838  | 505,922   | -  | 45,176,805  |
| July                                   | 31                | 154  | 365   | 42.19%                   | 143,708                              | 60,633                                      | 44,202,473                                       | 649,630  | 505,922  | 60,633  | 505,922   | -  | 45,490,399  |
| August                                 | 31                | 123  | 365   | 33.70%                   | 143,708                              | 48,428                                      | 44,250,901                                       | 649,630  | 505,922  | 48,428  | 505,922   | -  | 45,791,787  |
| September                              | 30                | 93   | 365   | 25.48%                   | 143,708                              | 36,616                                      | 44,287,517                                       | 649,630  | 505,922  | 36,616  | 505,922   | -  | 46,081,364  |
| October                                | 31                | 62   | 365   | 16.99%                   | 143,708                              | 24,411                                      | 44,311,927                                       | 649,630  | 505,922  | 24,411  | 505,922   | -  | 46,358,736  |
| November                               | 30                | 32   | 365   | 8.77%                    | 143,708                              | 12,599                                      | 44,324,526                                       | 649,630  | 505,922  | 12,599  | 505,922   | -  | 46,624,295  |
| December                               | 31                | 1  | 365   | 0.27%                    | 143,708                              | 394   | 44,324,920                                       | 649,630  | 505,922  | 394   | 505,922   | -  | 46,877,650  |
| <b>Total</b>                           |                   |  |   |                          | <b>1,724,499</b>                     | <b>798,861</b>                              |  | <b>7,795,558</b>                                   | <b>6,071,058</b>   | <b>798,861</b>  | <b>6,071,058</b>  | <b>-</b>   |   |

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88 Ending Balance of Prorated items (Line 81, Col H) 44,324,920 (Line 81, Col N) 46,877,650  
89  
90 Non-prorated Average Balance (WP\_B-3, Average of Line 47, Cols (a) and (b)) 44,388,309 (WP\_B-3, Average of Line 47, Cols (a) and (b)) 46,941,039  
91 Proration Adjustment (Line 88 minus Line 90) (63,389) (Line 88 minus Line 90) (63,389)  
92  
93  
94

95 **Account 281 - Accelerated amortization property**  
96  
97

| Days in Period                         |                   |  |   |                          | Averaging with Proration - Projected |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |
|--|-------------------|--|---|--------------------------|--------------------------------------|---|--|--|--|---|---|--|---|
| A                                      | B                 | C  | D   | E                        | F                                    | G   | H  | I  | J  | K   | L   | M  | N   |
| Month                                  | Days in the Month | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity           | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| December 31st Balance - Prorated Items |                   |  |   |                          |                                      |   | (116,221,890)                                    |  |  |   |   |  | (116,003,275)   |
| January                                | 31                | 335  | 365   | 91.78%                   | 885,636                              | 812,844                                     | (115,409,046)                                    | 993,430  | 107,793  | 812,844   | 107,793   | -  | (115,136,534)   |
| February                               | 28                | 307  | 365   | 84.11%                   | 885,636                              | 744,905                                     | (114,664,140)                                    | 993,430  | 107,793  | 744,905   | 107,793   | -  | (114,337,732)   |
| March                                  | 31                | 276  | 365   | 75.62%                   | 885,636                              | 669,687                                     | (113,994,454)                                    | 993,430  | 107,793  | 669,687   | 107,793   | -  | (113,614,149)   |
| April                                  | 30                | 246  | 365   | 67.40%                   | 885,636                              | 596,895                                     | (113,397,559)                                    | 993,430  | 107,793  | 596,895   | 107,793   | -  | (112,963,357)   |
| May                                    | 31                | 215  | 365   | 58.90%                   | 885,636                              | 521,676                                     | (112,875,883)                                    | 993,430  | 107,793  | 521,676   | 107,793   | -  | (112,387,785)   |
| June                                   | 30                | 185  | 365   | 50.68%                   | 885,636                              | 448,884                                     | (112,426,998)                                    | 993,430  | 107,793  | 448,884   | 107,793   | -  | (111,885,004)   |
| July                                   | 31                | 154  | 365   | 42.19%                   | 885,636                              | 373,666                                     | (112,053,333)                                    | 993,430  | 107,793  | 373,666   | 107,793   | -  | (111,457,441)   |
| August                                 | 31                | 123  | 365   | 33.70%                   | 885,636                              | 298,447                                     | (111,754,885)                                    | 993,430  | 107,793  | 298,447   | 107,793   | -  | (111,105,097)   |
| September                              | 30                | 93   | 365   | 25.48%                   | 885,636                              | 225,655                                     | (111,529,230)                                    | 993,430  | 107,793  | 225,655   | 107,793   | -  | (110,825,545)   |
| October                                | 31                | 62   | 365   | 16.99%                   | 885,636                              | 150,437                                     | (111,378,793)                                    | 993,430  | 107,793  | 150,437   | 107,793   | -  | (110,621,212)   |
| November                               | 30                | 32   | 365   | 8.77%                    | 885,636                              | 77,645                                      | (111,301,148)                                    | 993,430  | 107,793  | 77,645  | 107,793   | -  | (110,489,671)   |
| December                               | 31                | 1  | 365   | 0.27%                    | 885,636                              | 2,426                                       | (111,298,722)                                    | 993,430  | 107,793  | 2,426   | 107,793   | -  | (110,433,348)   |
| <b>Total</b>                           |                   |  |   |                          | <b>10,627,638</b>                    | <b>4,923,168</b>                            |  | <b>11,921,156</b>                                  | <b>1,293,518</b>   | <b>4,923,168</b>  | <b>1,293,518</b>  | <b>-</b>   |   |

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119 Ending Balance of Prorated items (Line 112, Col H) (111,298,722) (Line 112, Col N) (110,433,348)  
120  
121 Non-prorated Average Balance (WP\_B-2, Average of Line 4, Cols (a) and (b)) (110,908,071) (WP\_B-2, Average of Line 4, Cols (a) and (b)) (110,042,697)  
122 Proration Adjustment (Line 119 minus Line 121) (390,651) (Line 119 minus Line 121) (390,651)  
123  
124

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

Public Service Company of Colorado  
Transmission Formula Rate Template

Table 39  
WP\_ADIT Prorate

Accumulated Deferred Income Taxes Proration Adjustments

| 127<br>128 | Days in Period   |                   |  |   |                          | Averaging with Proration - Projected |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |
|------------|--|-------------------|--|---|--------------------------|--------------------------------------|---|--|--|--|---|---|--|---|
|            | A  | B                 | C  | D   | E                        | F                                    | G   | H  | I  | J  | K   | L   | M  | N   |
|            | Month  | Days in the Month | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity           | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| 129        | December 31st Balance - Prorated Items   |                   |  |   |                          |                                      |   |  |  |  |   |   |  |   |
| 130        |  |                   |  |   |                          |                                      |   | (535,996,199)                                    |  |  |   |   |  | (531,851,740)   |
| 131        | January  | 31                | 335  | 365   | 91.78%                   | (1,139,459)                          | (1,045,805)                                 | (537,042,004)                                    | (1,771,412)  | (631,953)  | (1,045,805)   | (631,953)   | -  | (533,213,521)   |
| 132        | February   | 28                | 307  | 365   | 84.11%                   | (1,139,459)                          | (958,394)                                   | (538,000,399)                                    | (1,771,412)  | (631,953)  | (958,394)   | (631,953)   | -  | (534,487,892)   |
| 133        | March  | 31                | 276  | 365   | 75.62%                   | (1,139,459)                          | (861,618)                                   | (538,862,017)                                    | (1,771,412)  | (631,953)  | (861,618)   | (631,953)   | -  | (535,865,487)   |
| 134        | April  | 30                | 246  | 365   | 67.40%                   | (1,139,459)                          | (767,964)                                   | (539,629,981)                                    | (1,771,412)  | (631,953)  | (767,964)   | (631,953)   | -  | (536,749,428)   |
| 135        | May  | 31                | 215  | 365   | 58.90%                   | (1,139,459)                          | (671,188)                                   | (540,301,170)                                    | (1,771,412)  | (631,953)  | (671,188)   | (631,953)   | -  | (537,736,592)   |
| 136        | June   | 30                | 185  | 365   | 50.68%                   | (1,139,459)                          | (577,534)                                   | (540,878,704)                                    | (1,771,412)  | (631,953)  | (577,534)   | (631,953)   | -  | (538,630,103)   |
| 137        | July   | 31                | 154  | 365   | 42.19%                   | (1,139,459)                          | (480,758)                                   | (541,359,462)                                    | (1,771,412)  | (631,953)  | (480,758)   | (631,953)   | -  | (539,426,837)   |
| 138        | August   | 31                | 123  | 365   | 33.70%                   | (1,139,459)                          | (383,982)                                   | (541,743,444)                                    | (1,771,412)  | (631,953)  | (383,982)   | (631,953)   | -  | (540,126,796)   |
| 139        | September  | 30                | 93   | 365   | 25.48%                   | (1,139,459)                          | (290,328)                                   | (542,033,772)                                    | (1,771,412)  | (631,953)  | (290,328)   | (631,953)   | -  | (540,733,100)   |
| 140        | October  | 31                | 62   | 365   | 16.99%                   | (1,139,459)                          | (193,552)                                   | (542,227,324)                                    | (1,771,412)  | (631,953)  | (193,552)   | (631,953)   | -  | (541,242,628)   |
| 141        | November   | 30                | 32   | 365   | 8.77%                    | (1,139,459)                          | (99,898)                                    | (542,327,221)                                    | (1,771,412)  | (631,953)  | (99,898)  | (631,953)   | -  | (541,658,503)   |
| 142        | December   | 31                | 1  | 365   | 0.27%                    | (1,139,459)                          | (3,122)                                     | (542,330,343)                                    | (1,771,412)  | (631,953)  | (3,122)   | (631,953)   | -  | (541,977,601)   |
| 143        | Total  |                   | 2,029  | 4,380                                       |                          | (13,673,510)                         | (6,334,144)                                 |  | (21,256,943)                                       | (7,583,433)  | (6,334,144)   | (7,583,433)   | -  |   |
| 144        | Ending Balance of Prorated items (Line 143, Col H) (542,330,343) (Line 143, Col N) (541,977,601)   |                   |  |   |                          |                                      |   |  |  |  |   |   |  |   |
| 145        | Non-prorated Average Balance (WP_B-2, Average of Line 35, Cols (a) and (b)) (542,832,954) (WP_B-2, Average of Line 35, Cols (a) and (b)) (542,480,212) |                   |  |   |                          |                                      |   |  |  |  |   |   |  |   |
| 146        | Proration Adjustment (Line 150 minus Line 152) 502,611 (Line 150 minus Line 152) 502,611   |                   |  |   |                          |                                      |   |  |  |  |   |   |  |   |

Account 282 - Other Property  
Plant Related-Allocated to Transmission

| 156<br>157<br>158 | Days in Period   |                   |  |   |                          | Averaging with Proration - Projected |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |
|-------------------|--|-------------------|--|---|--------------------------|--------------------------------------|---|--|--|--|---|---|--|---|
|                   | A  | B                 | C  | D   | E                        | F                                    | G   | H  | I  | J  | K   | L   | M  | N   |
|                   | Month  | Days in the Month | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity           | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| 159               | December 31st Balance - Prorated Items   |                   |  |   |                          |                                      |   |  |  |  |   |   |  |   |
| 160               |  |                   |  |   |                          |                                      |   | (77,033,683)                                     |  |  |   |   |  | (95,985,901)  |
| 161               | January  | 31                | 335  | 365   | 91.78%                   | (478,839)                            | (439,482)                                   | (77,473,164)                                     | (261,770)  | 217,068  | (240,255)   | -   | -  | (96,226,156)  |
| 162               | February   | 28                | 307  | 365   | 84.11%                   | (478,839)                            | (402,749)                                   | (77,875,914)                                     | (261,770)  | 217,068  | (220,174)   | -   | -  | (96,446,330)  |
| 163               | March  | 31                | 276  | 365   | 75.62%                   | (478,839)                            | (362,081)                                   | (78,237,994)                                     | (261,770)  | 217,068  | (197,941)   | -   | -  | (96,644,271)  |
| 164               | April  | 30                | 246  | 365   | 67.40%                   | (478,839)                            | (322,724)                                   | (78,560,718)                                     | (261,770)  | 217,068  | (176,426)   | -   | -  | (96,820,697)  |
| 165               | May  | 31                | 215  | 365   | 58.90%                   | (478,839)                            | (282,056)                                   | (78,842,774)                                     | (261,770)  | 217,068  | (154,193)   | -   | -  | (96,974,891)  |
| 166               | June   | 30                | 185  | 365   | 50.68%                   | (478,839)                            | (242,699)                                   | (79,085,473)                                     | (261,770)  | 217,068  | (132,678)   | -   | -  | (97,107,569)  |
| 167               | July   | 31                | 154  | 365   | 42.19%                   | (478,839)                            | (202,030)                                   | (79,287,503)                                     | (261,770)  | 217,068  | (110,448)   | -   | -  | (97,218,014)  |
| 168               | August   | 31                | 123  | 365   | 33.70%                   | (478,839)                            | (161,362)                                   | (79,448,865)                                     | (261,770)  | 217,068  | (88,213)  | -   | -  | (97,306,227)  |
| 169               | September  | 30                | 93   | 365   | 25.48%                   | (478,839)                            | (122,005)                                   | (79,570,871)                                     | (261,770)  | 217,068  | (66,698)  | -   | -  | (97,372,925)  |
| 170               | October  | 31                | 62   | 365   | 16.99%                   | (478,839)                            | (81,337)                                    | (79,652,208)                                     | (261,770)  | 217,068  | (44,465)  | -   | -  | (97,417,390)  |
| 171               | November   | 30                | 32   | 365   | 8.77%                    | (478,839)                            | (41,980)                                    | (79,694,188)                                     | (261,770)  | 217,068  | (22,950)  | -   | -  | (97,440,340)  |
| 172               | December   | 31                | 1  | 365   | 0.27%                    | (478,839)                            | (1,312)                                     | (79,695,500)                                     | (261,770)  | 217,068  | (717)   | -   | -  | (97,441,057)  |
| 173               | Total  |                   | 2,029  | 4,380                                       |                          | (5,746,062)                          | (2,661,817)                                 |  | (3,141,243)  | 2,604,820  | (1,455,156)   | -   | -  |   |
| 174               | Ending Balance of Prorated items (Line 174, Col H) (79,695,500) (Line 174, Col N) (97,441,057)   |                   |  |   |                          |                                      |   |  |  |  |   |   |  |   |
| 175               | Non-prorated Average Balance (WP_B-2, Average of Line 66, Cols (a) and (b)) (79,906,714) (WP_B-2, Average of Line 66, Cols (a) and (b)) (97,566,523) |                   |  |   |                          |                                      |   |  |  |  |   |   |  |   |
| 176               | Proration Adjustment (Line 181 minus Line 183) 211,214 (Line 181 minus Line 183) 115,466   |                   |  |   |                          |                                      |   |  |  |  |   |   |  |   |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Accumulated Deferred Income Taxes Proration Adjustments

Table 39  
WP\_ADIT Prorate

187 Account 283 - Other

188 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 Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity  | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| December 31st Balance - Prorated Items |                   |  |   |                          | -   | -   | -  | -  | -  | -   | -   | -  | (348,428)   |
| 194                                    | January           | 31   | 335   | 365                      | 91.78%  | -   | -  | 2,690  | 2,690  | -   | 2,690   | -  | (347,083)   |
| 195                                    | February          | 28   | 307   | 365                      | 84.11%  | -   | -  | 2,690  | 2,690  | -   | 2,690   | -  | (345,738)   |
| 196                                    | March             | 31   | 276   | 365                      | 75.62%  | -   | -  | 2,690  | 2,690  | -   | 2,690   | -  | (344,393)   |
| 197                                    | April             | 30   | 246   | 365                      | 67.40%  | -   | -  | 2,690  | 2,690  | -   | 2,690   | -  | (343,048)   |
| 198                                    | May               | 31   | 215   | 365                      | 58.90%  | -   | -  | 2,690  | 2,690  | -   | 2,690   | -  | (341,703)   |
| 199                                    | June              | 30   | 185   | 365                      | 50.68%  | -   | -  | 2,690  | 2,690  | -   | 2,690   | -  | (340,358)   |
| 200                                    | July              | 31   | 154   | 365                      | 42.19%  | -   | -  | 2,690  | 2,690  | -   | 2,690   | -  | (339,013)   |
| 201                                    | August            | 31   | 123   | 365                      | 33.70%  | -   | -  | 2,690  | 2,690  | -   | 2,690   | -  | (337,668)   |
| 202                                    | September         | 30   | 93  | 365                      | 25.48%  | -   | -  | 2,690  | 2,690  | -   | 2,690   | -  | (336,323)   |
| 203                                    | October           | 31   | 62  | 365                      | 16.99%  | -   | -  | 2,690  | 2,690  | -   | 2,690   | -  | (334,978)   |
| 204                                    | November          | 30   | 32  | 365                      | 8.77%   | -   | -  | 2,690  | 2,690  | -   | 2,690   | -  | (333,633)   |
| 205                                    | December          | 31   | 1   | 365                      | 0.27%   | -   | -  | 2,690  | 2,690  | -   | 2,690   | -  | (332,288)   |
| Total                                  |                   |  |   |                          | 2,029   | 4,380                                       | -  | -  | 32,279   | 32,279  | -   | 32,279   | -   |
| Ending Balance of Prorated items       |                   |  |   |                          | (Line 205, Col H)   | -   | -  | (Line 205, Col N)                                  | -  | -   | -   | -  | (332,288)   |
| Non-prorated Average Balance           |                   |  |   |                          | (WP_B-2, Average of Line Public Service Company of Colorado, Cols (a) | -   | -  | (WP_B-2, Average of Line , Cols (a) and (b))       | -  | -   | -   | -  | (332,288)   |
| Proration Adjustment                   |                   |  |   |                          | (Line 212 minus Line 214)   | -   | -  | (Line 212 minus Line 214)                          | -  | -   | -   | -  | -   |

218 Account 283 - Other

219 Plant Related- Allocated to Transmission

| Days in Period                         |                   |  |   |                          | Averaging with Proration - Projected           |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |
|--|-------------------|--|---|--------------------------|--|---|--|--|--|---|---|--|---|
| A                                      | B                 | C  | D   | E                        | F  | G   | H  | I  | J  | K   | L   | M  | N   |
| Month                                  | Days in the Month | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity                     | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| December 31st Balance - Prorated Items |                   |  |   |                          | -  | -   | (36,915,693)                                     | -  | -  | -   | -   | -  | (45,622,991)  |
| 225                                    | January           | 31   | 335   | 365                      | 91.78%   | (336,046)                                   | (308,425)  | (37,224,119)                                       | 65,801   | 401,847   | -   | 65,801   | (45,590,091)  |
| 226                                    | February          | 28   | 307   | 365                      | 84.11%   | (336,046)                                   | (282,647)  | (37,506,765)                                       | 65,801   | 401,847   | -   | 65,801   | (45,557,190)  |
| 227                                    | March             | 31   | 276   | 365                      | 75.62%   | (336,046)                                   | (254,106)  | (37,760,871)                                       | 65,801   | 401,847   | -   | 65,801   | (45,524,290)  |
| 228                                    | April             | 30   | 246   | 365                      | 67.40%   | (336,046)                                   | (226,486)  | (37,987,357)                                       | 65,801   | 401,847   | -   | 65,801   | (45,491,389)  |
| 229                                    | May               | 31   | 215   | 365                      | 58.90%   | (336,046)                                   | (197,945)  | (38,185,301)                                       | 65,801   | 401,847   | -   | 65,801   | (45,458,489)  |
| 230                                    | June              | 30   | 185   | 365                      | 50.68%   | (336,046)                                   | (170,325)  | (38,355,626)                                       | 65,801   | 401,847   | -   | 65,801   | (45,425,588)  |
| 231                                    | July              | 31   | 154   | 365                      | 42.19%   | (336,046)                                   | (141,784)  | (38,497,410)                                       | 65,801   | 401,847   | -   | 65,801   | (45,392,688)  |
| 232                                    | August            | 31   | 123   | 365                      | 33.70%   | (336,046)                                   | (113,243)  | (38,610,652)                                       | 65,801   | 401,847   | -   | 65,801   | (45,359,787)  |
| 233                                    | September         | 30   | 93  | 365                      | 25.48%   | (336,046)                                   | (85,623)   | (38,696,275)                                       | 65,801   | 401,847   | -   | 65,801   | (45,326,887)  |
| 234                                    | October           | 31   | 62  | 365                      | 16.99%   | (336,046)                                   | (57,082)   | (38,753,357)                                       | 65,801   | 401,847   | -   | 65,801   | (45,293,986)  |
| 235                                    | November          | 30   | 32  | 365                      | 8.77%  | (336,046)                                   | (29,462)   | (38,782,818)                                       | 65,801   | 401,847   | -   | 65,801   | (45,261,086)  |
| 236                                    | December          | 31   | 1   | 365                      | 0.27%  | (336,046)                                   | (921)  | (38,783,739)                                       | 65,801   | 401,847   | -   | 65,801   | (45,228,185)  |
| Total                                  |                   |  |   |                          | 2,029  | 4,380                                       | (4,032,546)                                      | (1,868,046)  | 789,612  | 4,822,160   | -   | -  | 789,612   |
| Ending Balance of Prorated items       |                   |  |   |                          | (Line 236, Col H)                              | -   | (38,783,739)                                     | (Line 236, Col N)                                  | -  | -   | -   | -  | (45,228,185)  |
| Non-prorated Average Balance           |                   |  |   |                          | (WP_B-2, Average of Line 23, Cols (a) and (b)) | -   | (38,931,967)                                     | (WP_B-2, Average of Line , Cols (a) and (b))       | -  | -   | -   | -  | (45,228,185)  |
| Proration Adjustment                   |                   |  |   |                          | (Line 243 minus Line 245)                      | -   | 148,228  | (Line 243 minus Line 245)                          | -  | -   | -   | -  | -   |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Accumulated Deferred Income Taxes Proration Adjustments

Table 39  
WP\_ADIT Prorate

249 Account 283 - Other  
250 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 Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity                     | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |             |
| December 31st Balance - Prorated Items |                                  |  |   |                          |  |   | (2,946,788)                                      |  |  |   |   |  | (2,977,749)   |             |
| 256                                    | January                          | 31   | 335   | 365                      | 91.78%   | 40,400                                      | 37,080   | (2,909,708)  | (439,083)  | (479,484)   | -   | -  | (439,083)   | (3,197,290) |
| 257                                    | February                         | 28   | 307   | 365                      | 84.11%   | 40,400                                      | 33,981   | (2,875,727)  | (439,083)  | (479,484)   | -   | -  | (439,083)   | (3,416,832) |
| 258                                    | March                            | 31   | 276   | 365                      | 75.62%   | 40,400                                      | 30,549   | (2,845,178)  | (439,083)  | (479,484)   | -   | -  | (439,083)   | (3,636,374) |
| 259                                    | April                            | 30   | 246   | 365                      | 67.40%   | 40,400                                      | 27,229   | (2,817,949)  | (439,083)  | (479,484)   | -   | -  | (439,083)   | (3,855,915) |
| 260                                    | May                              | 31   | 215   | 365                      | 58.90%   | 40,400                                      | 23,797   | (2,794,152)  | (439,083)  | (479,484)   | -   | -  | (439,083)   | (4,075,457) |
| 261                                    | June                             | 30   | 185   | 365                      | 50.68%   | 40,400                                      | 20,477   | (2,773,675)  | (439,083)  | (479,484)   | -   | -  | (439,083)   | (4,294,998) |
| 262                                    | July                             | 31   | 154   | 365                      | 42.19%   | 40,400                                      | 17,046   | (2,756,629)  | (439,083)  | (479,484)   | -   | -  | (439,083)   | (4,514,540) |
| 263                                    | August                           | 31   | 123   | 365                      | 33.70%   | 40,400                                      | 13,614   | (2,743,015)  | (439,083)  | (479,484)   | -   | -  | (439,083)   | (4,734,082) |
| 264                                    | September                        | 30   | 93  | 365                      | 25.48%   | 40,400                                      | 10,294   | (2,732,721)  | (439,083)  | (479,484)   | -   | -  | (439,083)   | (4,953,623) |
| 265                                    | October                          | 31   | 62  | 365                      | 16.99%   | 40,400                                      | 6,863  | (2,725,859)  | (439,083)  | (479,484)   | -   | -  | (439,083)   | (5,173,165) |
| 266                                    | November                         | 30   | 32  | 365                      | 8.77%  | 40,400                                      | 3,542  | (2,722,317)  | (439,083)  | (479,484)   | -   | -  | (439,083)   | (5,392,706) |
| 267                                    | December                         | 31   | 1   | 365                      | 0.27%  | 40,400                                      | 111  | (2,722,206)  | (439,083)  | (479,484)   | -   | -  | (439,083)   | (5,612,248) |
| 268                                    | Total                            |  | 2,029                                       | 4,380                    |  | 484,804                                     | 224,582  |  | (5,268,999)  | (5,753,803)   | -   | -  | (5,268,999)   |             |
| 274                                    | Ending Balance of Prorated items |  |   |                          | (Line 267, Col H)                              |   | (2,722,206)                                      |  | (Line 267, Col N)  |   |   |  | (5,612,248)   |             |
| 276                                    | Non-prorated Average Balance     |  |   |                          | (WP_B-2, Average of Line 54, Cols (a) and (b)) |   | (2,704,386)                                      |  | (WP_B-2, Average of Line , Cols (a) and (b))                   |   |   |  | (5,612,248)   |             |
| 277                                    | Proration Adjustment             |  |   |                          | (Line 274 minus Line 276)                      |   | (17,820)   |  | (Line 274 minus Line 276)                                      |   |   |  | -   |             |

280 WP\_B-Inputs - Adjustments to ADIT  
281 Electric Intangible - FERC 302

| Days in Period                         |                                  |  |   |                          | Averaging with Proration - Projected           |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |
|--|----------------------------------|--|---|--------------------------|--|---|--|--|--|---|---|--|---|
| A                                      | B                                | C  | D   | E                        | F  | G   | H  | I  | J  | K   | L   | M  | N   |
| Month                                  | Days in the Month                | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity                     | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| December 31st Balance - Prorated Items |                                  |  |   |                          |  |   | (538,679)  |  |  |   |   |  | (538,817)   |
| 287                                    | January                          | 31   | 335   | 365                      | 91.78%   | (2,768)                                     | (2,541)  | (541,220)  | (2,728)  | 41  | (2,504)   | -  | (541,321)   |
| 288                                    | February                         | 28   | 307   | 365                      | 84.11%   | (2,768)                                     | (2,328)  | (543,549)  | (2,728)  | 41  | (2,294)   | -  | (543,615)   |
| 289                                    | March                            | 31   | 276   | 365                      | 75.62%   | (2,768)                                     | (2,093)  | (545,642)  | (2,728)  | 41  | (2,063)   | -  | (545,679)   |
| 290                                    | April                            | 30   | 246   | 365                      | 67.40%   | (2,768)                                     | (1,866)  | (547,508)  | (2,728)  | 41  | (1,838)   | -  | (547,516)   |
| 291                                    | May                              | 31   | 215   | 365                      | 58.90%   | (2,768)                                     | (1,631)  | (549,138)  | (2,728)  | 41  | (1,607)   | -  | (549,123)   |
| 292                                    | June                             | 30   | 185   | 365                      | 50.68%   | (2,768)                                     | (1,403)  | (550,542)  | (2,728)  | 41  | (1,383)   | -  | (550,506)   |
| 293                                    | July                             | 31   | 154   | 365                      | 42.19%   | (2,768)                                     | (1,168)  | (551,710)  | (2,728)  | 41  | (1,151)   | -  | (551,657)   |
| 294                                    | August                           | 31   | 123   | 365                      | 33.70%   | (2,768)                                     | (933)  | (552,642)  | (2,728)  | 41  | (919)   | -  | (552,576)   |
| 295                                    | September                        | 30   | 93  | 365                      | 25.48%   | (2,768)                                     | (705)  | (553,348)  | (2,728)  | 41  | (695)   | -  | (553,271)   |
| 296                                    | October                          | 31   | 62  | 365                      | 16.99%   | (2,768)                                     | (470)  | (553,818)  | (2,728)  | 41  | (463)   | -  | (553,734)   |
| 297                                    | November                         | 30   | 32  | 365                      | 8.77%  | (2,768)                                     | (243)  | (554,061)  | (2,728)  | 41  | (239)   | -  | (553,973)   |
| 298                                    | December                         | 31   | 1   | 365                      | 0.27%  | (2,768)                                     | (8)  | (554,068)  | (2,728)  | 41  | (7)   | -  | (553,981)   |
| 299                                    | Total                            |  | 2,029                                       | 4,380                    |  | (33,220)                                    | (15,389)   |  | (32,734)   | 486   | (15,164)  | -  |   |
| 305                                    | Ending Balance of Prorated items |  |   |                          | (Line 298, Col H)                              |   | (554,068)  |  | (Line 298, Col N)  |   |   |  | (553,981)   |
| 307                                    | Non-prorated Average Balance     |  |   |                          | (WP_B-2, Average of Line 85, Cols (a) and (b)) |   | (555,289)  |  | (WP_B-2, Average of Line , Cols (a) and (b))                   |   |   |  | (555,184)   |
| 308                                    | Proration Adjustment             |  |   |                          | (Line 305 minus Line 307)                      |   | 1,221  |  | (Line 305 minus Line 307)                                      |   |   |  | 1,203   |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Accumulated Deferred Income Taxes Proration Adjustments

Table 39  
WP\_ADIT Prorate

311 WP\_B-Inputs - Adjustments to ADIT

312 Electric Intangible - 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 Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity                   | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| December 31st Balance - Prorated Items |                   |  |   |                          | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| January                                | 31                | 335  | 365   | 91.78%                   | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| February                               | 28                | 307  | 365   | 84.11%                   | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| March                                  | 31                | 276  | 365   | 75.62%                   | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| April                                  | 30                | 246  | 365   | 67.40%                   | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| May                                    | 31                | 215  | 365   | 58.90%                   | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| June                                   | 30                | 185  | 365   | 50.68%                   | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| July                                   | 31                | 154  | 365   | 42.19%                   | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| August                                 | 31                | 123  | 365   | 33.70%                   | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| September                              | 30                | 93   | 365   | 25.48%                   | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| October                                | 31                | 62   | 365   | 16.99%                   | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| November                               | 30                | 32   | 365   | 8.77%                    | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| December                               | 31                | 1  | 365   | 0.27%                    | -  | -   | -  | -  | -  | -   | -   | -  | -   |
| Total                                  |                   |  |   |                          | 2,029  | 4,380                                       | -  | -  | -  | -   | -   | -  | -   |
| Ending Balance of Prorated items       |                   |  |   |                          | (Line 329, Col H)                            |   |  | (Line 329, Col N)                                  |  |   |   |  |   |
| Non-prorated Average Balance           |                   |  |   |                          | (WP_B-2, Average of Line , Cols (a) and (b)) |   |  | (WP_B-2, Average of Line , Cols (a) and (b))       |  |   |   |  |   |
| Proration Adjustment                   |                   |  |   |                          | (Line 336 minus Line 338)                    |   |  | (Line 336 minus Line 338)                          |  |   |   |  |   |

342 WP\_B-Inputs - Adjustments to ADIT

343 Electric Intangible - AGIS

| Days in Period                         |                   |  |   |                          | Averaging with Proration - Projected         |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |
|--|-------------------|--|---|--------------------------|--|---|--|--|--|---|---|--|---|
| A                                      | B                 | C  | D   | E                        | F  | G   | H  | I  | J  | K   | L   | M  | N   |
| Month                                  | Days in the Month | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity                   | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| December 31st Balance - Prorated Items |                   |  |   |                          | -  | -   | 11,742,234                                       | -  | -  | -   | -   | -  | 11,626,912  |
| January                                | 31                | 335  | 365   | 91.78%                   | 226,381                                      | 207,774                                     | 11,950,009                                       | 205,673  | (20,708)   | 188,769   | -   | -  | 11,815,681  |
| February                               | 28                | 307  | 365   | 84.11%                   | 226,381                                      | 190,408                                     | 12,140,417                                       | 205,673  | (20,708)   | 172,991   | -   | -  | 11,988,672  |
| March                                  | 31                | 276  | 365   | 75.62%                   | 226,381                                      | 171,181                                     | 12,311,599                                       | 205,673  | (20,708)   | 155,523   | -   | -  | 12,144,194  |
| April                                  | 30                | 246  | 365   | 67.40%                   | 226,381                                      | 152,575                                     | 12,464,173                                       | 205,673  | (20,708)   | 138,618   | -   | -  | 12,282,812  |
| May                                    | 31                | 215  | 365   | 58.90%                   | 226,381                                      | 133,348                                     | 12,597,521                                       | 205,673  | (20,708)   | 121,150   | -   | -  | 12,403,962  |
| June                                   | 30                | 185  | 365   | 50.68%                   | 226,381                                      | 114,741                                     | 12,712,262                                       | 205,673  | (20,708)   | 104,245   | -   | -  | 12,508,208  |
| July                                   | 31                | 154  | 365   | 42.19%                   | 226,381                                      | 95,514                                      | 12,807,776                                       | 205,673  | (20,708)   | 86,777  | -   | -  | 12,594,985  |
| August                                 | 31                | 123  | 365   | 33.70%                   | 226,381                                      | 76,287                                      | 12,884,064                                       | 205,673  | (20,708)   | 69,309  | -   | -  | 12,664,294  |
| September                              | 30                | 93   | 365   | 25.48%                   | 226,381                                      | 57,681                                      | 12,941,744                                       | 205,673  | (20,708)   | 52,404  | -   | -  | 12,716,698  |
| October                                | 31                | 62   | 365   | 16.99%                   | 226,381                                      | 38,454                                      | 12,980,198                                       | 205,673  | (20,708)   | 34,936  | -   | -  | 12,751,635  |
| November                               | 30                | 32   | 365   | 8.77%                    | 226,381                                      | 19,847                                      | 13,000,045                                       | 205,673  | (20,708)   | 18,032  | -   | -  | 12,769,666  |
| December                               | 31                | 1  | 365   | 0.27%                    | 226,381                                      | 620   | 13,000,666                                       | 205,673  | (20,708)   | 563   | -   | -  | 12,770,230  |
| Total                                  |                   |  |   |                          | 2,029  | 4,380                                       | 2,716,574  | 1,258,431  | 2,468,079  | (248,495)   | 1,143,318   | -  | -   |
| Ending Balance of Prorated items       |                   |  |   |                          | (Line 360, Col H)                            |   |  | (Line 360, Col N)                                  |  |   |   |  |   |
| Non-prorated Average Balance           |                   |  |   |                          | (WP_B-2, Average of Line , Cols (a) and (b)) |   |  | (WP_B-2, Average of Line , Cols (a) and (b))       |  |   |   |  |   |
| Proration Adjustment                   |                   |  |   |                          | (Line 367 minus Line 369)                    |   |  | (Line 367 minus Line 369)                          |  |   |   |  |   |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Accumulated Deferred Income Taxes Proration Adjustments

Table 39  
WP\_ADIT Prorate

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

| Days in Period |  |  |   |                          | Averaging with Proration - Projected         |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |        |
|----------------|--|--|---|--------------------------|--|---|--|--|--|---|---|--|---|--------|
| A              | B                                      | C  | D   | E                        | F  | G   | H  | I  | J  | K   | L   | M  | N   |        |
| Month          | Days in the Month                      | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity                   | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |        |
| 377            | December 31st Balance - Prorated Items |  |   |                          |  |   | 55,180   |  |  |   |   |  | 86,110  |        |
| 380            | January                                | 31   | 335   | 365                      | 91.78%                                       | (2,577)                                     | (2,366)  | 52,815   | (2,577)  | (0)   | (2,366)   | (0)  | -   | 83,744 |
| 381            | February                               | 28   | 307   | 365                      | 84.11%                                       | (2,577)                                     | (2,168)  | 50,647   | (2,577)  | (0)   | (2,168)   | (0)  | -   | 81,577 |
| 382            | March                                  | 31   | 276   | 365                      | 75.62%                                       | (2,577)                                     | (1,949)  | 48,698   | (2,577)  | (0)   | (1,949)   | (0)  | -   | 79,628 |
| 383            | April                                  | 30   | 246   | 365                      | 67.40%                                       | (2,577)                                     | (1,737)  | 46,961   | (2,577)  | (0)   | (1,737)   | (0)  | -   | 77,890 |
| 384            | May                                    | 31   | 215   | 365                      | 58.90%                                       | (2,577)                                     | (1,518)  | 45,443   | (2,577)  | (0)   | (1,518)   | (0)  | -   | 76,372 |
| 385            | June                                   | 30   | 185   | 365                      | 50.68%                                       | (2,577)                                     | (1,306)  | 44,136   | (2,577)  | (0)   | (1,306)   | (0)  | -   | 75,066 |
| 386            | July                                   | 31   | 154   | 365                      | 42.19%                                       | (2,577)                                     | (1,087)  | 43,049   | (2,577)  | (0)   | (1,087)   | (0)  | -   | 73,978 |
| 387            | August                                 | 31   | 123   | 365                      | 33.70%                                       | (2,577)                                     | (869)  | 42,180   | (2,577)  | (0)   | (869)   | (0)  | -   | 73,110 |
| 388            | September                              | 30   | 93  | 365                      | 25.48%                                       | (2,577)                                     | (657)  | 41,524   | (2,577)  | (0)   | (657)   | (0)  | -   | 72,453 |
| 389            | October                                | 31   | 62  | 365                      | 16.99%                                       | (2,577)                                     | (438)  | 41,086   | (2,577)  | (0)   | (438)   | (0)  | -   | 72,015 |
| 390            | November                               | 30   | 32  | 365                      | 8.77%  | (2,577)                                     | (226)  | 40,860   | (2,577)  | (0)   | (226)   | (0)  | -   | 71,789 |
| 391            | December                               | 31   | 1   | 365                      | 0.27%  | (2,577)                                     | (7)  | 40,853   | (2,577)  | (0)   | (7)   | (0)  | -   | 71,782 |
| 392            | Total                                  |  | 2,029                                       | 4,380                    |  | (30,929)                                    | (14,328)   |  | (30,930)   | (1)   | (14,328)  | (1)  | -   |        |
| 398            | Ending Balance of Prorated items       |  |   |                          | (Line 391, Col H)                            |   | 40,853   |  | (Line 391, Col N)  |   |   |  | 71,782  |        |
| 400            | Non-prorated Average Balance           |  |   |                          | (WP_B-2, Average of Line , Cols (a) and (b)) |   | 39,716   |  | (WP_B-2, Average of Line , Cols (a) and (b))                   |   |   |  | 70,645  |        |
| 401            | Proration Adjustment                   |  |   |                          | (Line 398 minus Line 400)                    |   | 1,137  |  | (Line 398 minus Line 400)                                      |   |   |  | 1,137   |        |

404 WP\_B-Inputs - Adjustments to ADIT  
405 Distribution Plant - AGIS

| Days in Period |  |  |   |                          | Averaging with Proration - Projected         |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |           |
|----------------|--|--|---|--------------------------|--|---|--|--|--|---|---|--|---|-----------|
| A              | B                                      | C  | D   | E                        | F  | G   | H  | I  | J  | K   | L   | M  | N   |           |
| Month          | Days in the Month                      | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity                   | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |           |
| 408            | December 31st Balance - Prorated Items |  |   |                          |  |   | 4,429,567  |  |  |   |   |  | 6,297,336   |           |
| 411            | January                                | 31   | 335   | 365                      | 91.78%                                       | 210,944                                     | 193,606  | 4,623,173  | 468,592  | 257,648   | 193,606   | 257,648  | -   | 6,619,766 |
| 412            | February                               | 28   | 307   | 365                      | 84.11%                                       | 210,944                                     | 177,424  | 4,800,597  | 468,592  | 257,648   | 177,424   | 257,648  | -   | 6,926,014 |
| 413            | March                                  | 31   | 276   | 365                      | 75.62%                                       | 210,944                                     | 159,508  | 4,960,105  | 468,592  | 257,648   | 159,508   | 257,648  | -   | 7,214,346 |
| 414            | April                                  | 30   | 246   | 365                      | 67.40%                                       | 210,944                                     | 142,170  | 5,102,276  | 468,592  | 257,648   | 142,170   | 257,648  | -   | 7,485,341 |
| 415            | May                                    | 31   | 215   | 365                      | 58.90%                                       | 210,944                                     | 124,255  | 5,226,530  | 468,592  | 257,648   | 124,255   | 257,648  | -   | 7,738,419 |
| 416            | June                                   | 30   | 185   | 365                      | 50.68%                                       | 210,944                                     | 106,917  | 5,333,447  | 468,592  | 257,648   | 106,917   | 257,648  | -   | 7,974,160 |
| 417            | July                                   | 31   | 154   | 365                      | 42.19%                                       | 210,944                                     | 89,001   | 5,422,448  | 468,592  | 257,648   | 89,001  | 257,648  | -   | 8,191,985 |
| 418            | August                                 | 31   | 123   | 365                      | 33.70%                                       | 210,944                                     | 71,085   | 5,493,533  | 468,592  | 257,648   | 71,085  | 257,648  | -   | 8,391,895 |
| 419            | September                              | 30   | 93  | 365                      | 25.48%                                       | 210,944                                     | 53,747   | 5,547,280  | 468,592  | 257,648   | 53,747  | 257,648  | -   | 8,574,466 |
| 420            | October                                | 31   | 62  | 365                      | 16.99%                                       | 210,944                                     | 35,832   | 5,583,112  | 468,592  | 257,648   | 35,832  | 257,648  | -   | 8,739,122 |
| 421            | November                               | 30   | 32  | 365                      | 8.77%  | 210,944                                     | 18,494   | 5,601,606  | 468,592  | 257,648   | 18,494  | 257,648  | -   | 8,886,440 |
| 422            | December                               | 31   | 1   | 365                      | 0.27%  | 210,944                                     | 578  | 5,602,183  | 468,592  | 257,648   | 578   | 257,648  | -   | 9,015,842 |
| 423            | Total                                  |  | 2,029                                       | 4,380                    |  | 2,531,325                                   | 1,172,616  |  | 5,623,104  | 3,091,779   | 1,172,616   | 3,091,779  | -   |           |
| 429            | Ending Balance of Prorated items       |  |   |                          | (Line 422, Col H)                            |   | 5,602,183  |  | (Line 422, Col N)  |   |   |  | 9,015,842   |           |
| 431            | Non-prorated Average Balance           |  |   |                          | (WP_B-2, Average of Line , Cols (a) and (b)) |   | 5,695,230  |  | (WP_B-2, Average of Line , Cols (a) and (b))                   |   |   |  | 9,108,888   |           |
| 432            | Proration Adjustment                   |  |   |                          | (Line 429 minus Line 431)                    |   | (93,046)   |  | (Line 429 minus Line 431)                                      |   |   |  | (93,046)  |           |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Accumulated Deferred Income Taxes Proration Adjustments

Table 39  
WP\_ADIT Prorate

435 WP\_B-Inputs - Adjustments to ADIT

436 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 Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity           | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |           |           |
| 439            | December 31st Balance - Prorated Items                                   |  |   |                          |                                      |   |  |  |  |   |   |  |   | 1,234,016 | 1,632,246 |
| 440            | January  | 31   | 335   | 365                      | 91.78%                               | (33,186)                                    | (30,458)   | 1,203,558  | (33,186)   | (0)   | (30,458)  | (0)  | -   | 1,601,788 |           |
| 441            | February   | 28   | 307   | 365                      | 84.11%                               | (33,186)                                    | (27,913)   | 1,175,645  | (33,186)   | (0)   | (27,913)  | (0)  | -   | 1,573,875 |           |
| 442            | March  | 31   | 276   | 365                      | 75.62%                               | (33,186)                                    | (25,094)   | 1,150,551  | (33,186)   | (0)   | (25,094)  | (0)  | -   | 1,548,781 |           |
| 443            | April  | 30   | 246   | 365                      | 67.40%                               | (33,186)                                    | (22,366)   | 1,128,185  | (33,186)   | (0)   | (22,366)  | (0)  | -   | 1,526,415 |           |
| 444            | May  | 31   | 215   | 365                      | 58.90%                               | (33,186)                                    | (19,548)   | 1,108,637  | (33,186)   | (0)   | (19,548)  | (0)  | -   | 1,506,867 |           |
| 445            | June   | 30   | 185   | 365                      | 50.68%                               | (33,186)                                    | (16,820)   | 1,091,816  | (33,186)   | (0)   | (16,820)  | (0)  | -   | 1,490,046 |           |
| 446            | July   | 31   | 154   | 365                      | 42.19%                               | (33,186)                                    | (14,002)   | 1,077,815  | (33,186)   | (0)   | (14,002)  | (0)  | -   | 1,476,044 |           |
| 447            | August   | 31   | 123   | 365                      | 33.70%                               | (33,186)                                    | (11,183)   | 1,066,631  | (33,186)   | (0)   | (11,183)  | (0)  | -   | 1,464,861 |           |
| 448            | September  | 30   | 93  | 365                      | 25.48%                               | (33,186)                                    | (8,456)  | 1,058,176  | (33,186)   | (0)   | (8,456)   | (0)  | -   | 1,456,406 |           |
| 449            | October  | 31   | 62  | 365                      | 16.99%                               | (33,186)                                    | (5,637)  | 1,052,539  | (33,186)   | (0)   | (5,637)   | (0)  | -   | 1,450,768 |           |
| 450            | November   | 30   | 32  | 365                      | 8.77%                                | (33,186)                                    | (2,909)  | 1,049,629  | (33,186)   | (0)   | (2,909)   | (0)  | -   | 1,447,859 |           |
| 451            | December   | 31   | 1   | 365                      | 0.27%                                | (33,186)                                    | (91)   | 1,049,538  | (33,186)   | (0)   | (91)  | (0)  | -   | 1,447,768 |           |
| 452            | Total  |  | 2,029                                       | 4,380                    |                                      | (398,232)                                   | (184,478)  |  | (398,233)  | (2)   | (184,478)   | (2)  | -   |           |           |
| 453            | Ending Balance of Prorated items (Line 453, Col H)                       |  |   |                          |                                      |   |  |  |  |   |   |  |   | 1,049,538 | 1,447,768 |
| 454            | Non-prorated Average Balance (WP_B-2, Average of Line, Cols (a) and (b)) |  |   |                          |                                      |   |  |  |  |   |   |  |   | 1,034,900 | 1,433,130 |
| 455            | Proration Adjustment (Line 460 minus Line 462)                           |  |   |                          |                                      |   |  |  |  |   |   |  |   | 14,638    | 14,638    |

466 WP\_B-Inputs - Adjustments to ADIT

467 General Plant - AGIS

| Days in Period |  |  |   |                          | Averaging with Proration - Projected |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |            |            |
|----------------|--|--|---|--------------------------|--------------------------------------|---|--|--|--|---|---|--|---|------------|------------|
| A              | B  | C  | D   | E                        | F                                    | G   | H  | I  | J  | K   | L   | M  | N   |            |            |
| Month          | Days in the Month  | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity           | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |            |            |
| 470            | December 31st Balance - Prorated Items                                   |  |   |                          |                                      |   |  |  |  |   |   |  |   | 7,813,794  | 8,182,837  |
| 471            | January  | 31   | 335   | 365                      | 91.78%                               | 184,593                                     | 169,421  | 7,983,215  | 352,960  | 168,367   | 169,421   | 168,367  | -   | 8,436,442  |            |
| 472            | February   | 28   | 307   | 365                      | 84.11%                               | 184,593                                     | 155,260  | 8,138,476  | 352,960  | 168,367   | 155,260   | 168,367  | -   | 8,675,886  |            |
| 473            | March  | 31   | 276   | 365                      | 75.62%                               | 184,593                                     | 139,583  | 8,278,058  | 352,960  | 168,367   | 139,583   | 168,367  | -   | 8,899,652  |            |
| 474            | April  | 30   | 246   | 365                      | 67.40%                               | 184,593                                     | 124,411  | 8,402,469  | 352,960  | 168,367   | 124,411   | 168,367  | -   | 9,108,247  |            |
| 475            | May  | 31   | 215   | 365                      | 58.90%                               | 184,593                                     | 108,733  | 8,511,202  | 352,960  | 168,367   | 108,733   | 168,367  | -   | 9,301,163  |            |
| 476            | June   | 30   | 185   | 365                      | 50.68%                               | 184,593                                     | 93,561   | 8,604,763  | 352,960  | 168,367   | 93,561  | 168,367  | -   | 9,478,908  |            |
| 477            | July   | 31   | 154   | 365                      | 42.19%                               | 184,593                                     | 77,883   | 8,682,646  | 352,960  | 168,367   | 77,883  | 168,367  | -   | 9,640,974  |            |
| 478            | August   | 31   | 123   | 365                      | 33.70%                               | 184,593                                     | 62,205   | 8,744,851  | 352,960  | 168,367   | 62,205  | 168,367  | -   | 9,787,363  |            |
| 479            | September  | 30   | 93  | 365                      | 25.48%                               | 184,593                                     | 47,033   | 8,791,885  | 352,960  | 168,367   | 47,033  | 168,367  | -   | 9,918,580  |            |
| 480            | October  | 31   | 62  | 365                      | 16.99%                               | 184,593                                     | 31,356   | 8,823,240  | 352,960  | 168,367   | 31,356  | 168,367  | -   | 10,034,120 |            |
| 481            | November   | 30   | 32  | 365                      | 8.77%                                | 184,593                                     | 16,184   | 8,839,424  | 352,960  | 168,367   | 16,184  | 168,367  | -   | 10,134,487 |            |
| 482            | December   | 31   | 1   | 365                      | 0.27%                                | 184,593                                     | 506  | 8,839,929  | 352,960  | 168,367   | 506   | 168,367  | -   | 10,219,176 |            |
| 483            | Total  |  | 2,029                                       | 4,380                    |                                      | 2,215,117                                   | 1,026,135  |  | 4,235,525  | 2,020,408   | 1,026,135   | 2,020,408  | -   |            |            |
| 484            | Ending Balance of Prorated items (Line 484, Col H)                       |  |   |                          |                                      |   |  |  |  |   |   |  |   | 8,839,929  | 10,219,176 |
| 485            | Non-prorated Average Balance (WP_B-2, Average of Line, Cols (a) and (b)) |  |   |                          |                                      |   |  |  |  |   |   |  |   | 8,921,353  | 10,300,600 |
| 486            | Proration Adjustment (Line 491 minus Line 493)                           |  |   |                          |                                      |   |  |  |  |   |   |  |   | (81,423)   | (81,423)   |



Public Service Company of Colorado  
Transmission Formula Rate Template  
Accumulated Deferred Income Taxes Proration Adjustments

Table 39  
WP\_ADIT Prorate

559 WP\_B-Inputs - Adjustments to ADIT

560 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 Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D)                     | Projected Monthly Activity           | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| 563            | December 31st Balance - Prorated Items |  |   |  |                                      |   | -  |  |  |   |   |  | -   |
| 566            | January                                | 31   | 335   | 365  | 91.78%                               | -   | -  | -  | -  | -   | -   | -  | -   |
| 567            | February                               | 28   | 307   | 365  | 84.11%                               | -   | -  | -  | -  | -   | -   | -  | -   |
| 568            | March                                  | 31   | 276   | 365  | 75.62%                               | -   | -  | -  | -  | -   | -   | -  | -   |
| 569            | April                                  | 30   | 246   | 365  | 67.40%                               | -   | -  | -  | -  | -   | -   | -  | -   |
| 570            | May                                    | 31   | 215   | 365  | 58.90%                               | -   | -  | -  | -  | -   | -   | -  | -   |
| 571            | June                                   | 30   | 185   | 365  | 50.68%                               | -   | -  | -  | -  | -   | -   | -  | -   |
| 572            | July                                   | 31   | 154   | 365  | 42.19%                               | -   | -  | -  | -  | -   | -   | -  | -   |
| 573            | August                                 | 31   | 123   | 365  | 33.70%                               | -   | -  | -  | -  | -   | -   | -  | -   |
| 574            | September                              | 30   | 93  | 365  | 25.48%                               | -   | -  | -  | -  | -   | -   | -  | -   |
| 575            | October                                | 31   | 62  | 365  | 16.99%                               | -   | -  | -  | -  | -   | -   | -  | -   |
| 576            | November                               | 30   | 32  | 365  | 8.77%                                | -   | -  | -  | -  | -   | -   | -  | -   |
| 577            | December                               | 31   | 1   | 365  | 0.27%                                | -   | -  | -  | -  | -   | -   | -  | -   |
| 578            | Total                                  |  | 2,029                                       | 4,380  |                                      |   |  |  |  |   |   |  |   |
| 584            | Ending Balance of Prorated items       |  |   | (Line 577, Col H)                            |                                      |   | -  |  |  | (Line 577, Col N)   |   |  | -   |
| 586            | Non-prorated Average Balance           |  |   | (WP_B-2, Average of Line , Cols (a) and (b)) |                                      |   | -  |  |  | (WP_B-2, Average of Line , Cols (a) and (b))  |   |  | -   |
| 587            | Proration Adjustment                   |  |   | (Line 584 minus Line 586)                    |                                      |   | -  |  |  | (Line 584 minus Line 586)   |   |  | -   |

590 WP\_B-Inputs - Adjustments to ADIT

591 Common General - Smart Grid City

| Days in Period |  |  |   |  | Averaging with Proration - Projected |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |
|----------------|--|--|---|--|--------------------------------------|---|--|--|--|---|---|--|---|
| A              | B                                      | C  | D   | E  | F                                    | G   | H  | I  | J  | K   | L   | M  | N   |
| Month          | Days in the Month                      | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D)                     | Projected Monthly Activity           | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| 594            | December 31st Balance - Prorated Items |  |   |  |                                      |   | (21,661)   |  |  |   |   |  | 2,310   |
| 597            | January                                | 31   | 335   | 365  | 91.78%                               | 68  | 63   | (21,599)   | 2  | (66)  | 2   | -  | 2,313   |
| 598            | February                               | 28   | 307   | 365  | 84.11%                               | 68  | 57   | (21,542)   | 2  | (66)  | 2   | -  | 2,315   |
| 599            | March                                  | 31   | 276   | 365  | 75.62%                               | 68  | 52   | (21,490)   | 2  | (66)  | 2   | -  | 2,317   |
| 600            | April                                  | 30   | 246   | 365  | 67.40%                               | 68  | 46   | (21,444)   | 2  | (66)  | 2   | -  | 2,318   |
| 601            | May                                    | 31   | 215   | 365  | 58.90%                               | 68  | 40   | (21,404)   | 2  | (66)  | 1   | -  | 2,320   |
| 602            | June                                   | 30   | 185   | 365  | 50.68%                               | 68  | 35   | (21,370)   | 2  | (66)  | 1   | -  | 2,321   |
| 603            | July                                   | 31   | 154   | 365  | 42.19%                               | 68  | 29   | (21,341)   | 2  | (66)  | 1   | -  | 2,322   |
| 604            | August                                 | 31   | 123   | 365  | 33.70%                               | 68  | 23   | (21,318)   | 2  | (66)  | 1   | -  | 2,323   |
| 605            | September                              | 30   | 93  | 365  | 25.48%                               | 68  | 17   | (21,301)   | 2  | (66)  | 1   | -  | 2,324   |
| 606            | October                                | 31   | 62  | 365  | 16.99%                               | 68  | 12   | (21,289)   | 2  | (66)  | 0   | -  | 2,324   |
| 607            | November                               | 30   | 32  | 365  | 8.77%                                | 68  | 6  | (21,283)   | 2  | (66)  | 0   | -  | 2,324   |
| 608            | December                               | 31   | 1   | 365  | 0.27%                                | 68  | 0  | (21,283)   | 2  | (66)  | 0   | -  | 2,324   |
| 609            | Total                                  |  | 2,029                                       | 4,380  |                                      | 617   | 379  |  | 30   | (767)   | 14  | -  |   |
| 615            | Ending Balance of Prorated items       |  |   | (Line 608, Col H)                            |                                      |   | (21,283)   |  |  | (Line 608, Col N)   |   |  | 2,324   |
| 617            | Non-prorated Average Balance           |  |   | (WP_B-2, Average of Line , Cols (a) and (b)) |                                      |   | (21,253)   |  |  | (WP_B-2, Average of Line , Cols (a) and (b))  |   |  | 2,325   |
| 618            | Proration Adjustment                   |  |   | (Line 615 minus Line 617)                    |                                      |   | (30)   |  |  | (Line 615 minus Line 617)   |   |  | (1)   |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Accumulated Deferred Income Taxes Proration Adjustments

Table 39  
WP\_ADIT Prorate

621 WP\_B-Inputs - Adjustments to ADIT

622 Common General - AGIS

| Days in Period |  |  |   |                          | Averaging with Proration - Projected        |   |  | Averaging Preserving Projected Proration - True-up |  |   |   |  |   |
|----------------|--|--|---|--------------------------|---|---|--|--|--|---|---|--|---|
| A              | B                                      | C  | D   | E                        | F   | G   | H  | I  | J  | K   | L   | M  | N   |
| Month          | Days in the Month                      | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity                  | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity (See Note 1.) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.) | Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.) | Balance reflecting proration or averaging (See Note 5.) |
| 625            | December 31st Balance - Prorated Items |  |   |                          |   |   | 6,173,763  |  |  |   |   |  | 2,504,680   |
| 626            | January                                | 31   | 335   | 365                      | 91.78%                                      | 48,628                                      | 44,631   | 6,218,394  | (83,427)   | (132,055)   | -   | (83,427)   | 2,462,966   |
| 627            | February                               | 28   | 307   | 365                      | 84.11%                                      | 48,628                                      | 40,901   | 6,259,294  | (83,427)   | (132,055)   | -   | (83,427)   | 2,421,253   |
| 628            | March                                  | 31   | 276   | 365                      | 75.62%                                      | 48,628                                      | 36,771   | 6,296,065  | (83,427)   | (132,055)   | -   | (83,427)   | 2,379,539   |
| 629            | April                                  | 30   | 246   | 365                      | 67.40%                                      | 48,628                                      | 32,774   | 6,328,839  | (83,427)   | (132,055)   | -   | (83,427)   | 2,337,826   |
| 630            | May                                    | 31   | 215   | 365                      | 58.90%                                      | 48,628                                      | 28,644   | 6,357,482  | (83,427)   | (132,055)   | -   | (83,427)   | 2,296,112   |
| 631            | June                                   | 30   | 185   | 365                      | 50.68%                                      | 48,628                                      | 24,647   | 6,382,129  | (83,427)   | (132,055)   | -   | (83,427)   | 2,254,398   |
| 632            | July                                   | 31   | 154   | 365                      | 42.19%                                      | 48,628                                      | 20,517   | 6,402,646  | (83,427)   | (132,055)   | -   | (83,427)   | 2,212,685   |
| 633            | August                                 | 31   | 123   | 365                      | 33.70%                                      | 48,628                                      | 16,387   | 6,419,033  | (83,427)   | (132,055)   | -   | (83,427)   | 2,170,971   |
| 634            | September                              | 30   | 93  | 365                      | 25.48%                                      | 48,628                                      | 12,390   | 6,431,423  | (83,427)   | (132,055)   | -   | (83,427)   | 2,129,257   |
| 635            | October                                | 31   | 62  | 365                      | 16.99%                                      | 48,628                                      | 8,260  | 6,439,683  | (83,427)   | (132,055)   | -   | (83,427)   | 2,087,544   |
| 636            | November                               | 30   | 32  | 365                      | 8.77%                                       | 48,628                                      | 4,263  | 6,443,946  | (83,427)   | (132,055)   | -   | (83,427)   | 2,045,830   |
| 637            | December                               | 31   | 1   | 365                      | 0.27%                                       | 48,628                                      | 133  | 6,444,080  | (83,427)   | (132,055)   | -   | (83,427)   | 2,004,117   |
| 640            | Total                                  |  | 2,029                                       | 4,380                    |   | 583,532                                     | 270,317  |  | (1,001,127)  | (1,584,659)   | -   | (1,001,127)  |   |
| 641            | Ending Balance of Prorated items       |  |   |                          | (Line 639, Col H)                           |   | 6,444,080  |  |  | (Line 639, Col N)   |   |  | 2,004,117   |
| 642            | Non-prorated Average Balance           |  |   |                          | (WP_B-2, Average of Line, Cols (a) and (b)) |   | 6,465,529  |  |  | (WP_B-2, Average of Line, Cols (a) and (b))   |   |  | 2,004,117   |
| 643            | Proration Adjustment                   |  |   |                          | (Line 646 minus Line 648)                   |   | (21,449)   |  |  | (Line 646 minus Line 648)   |   |  | -   |

651 WP\_B-3 - Deficient ADIT

652 NOL Carryforward - Direct Assigned to Transmission

| Days in Period |  |                         |   |                          | Averaging with Proration - Projected |   |  | Averaging Preserving Projected Proration - True-up |  |  |   |   |                                   |
|----------------|--|-------------------------|---|--------------------------|--------------------------------------|---|--|--|--|--|---|---|-----------------------------------|
| A              | B                                      | C                       | D   | E                        | F                                    | G   | H  | I  | J  | K  | L   | M   | N                                 |
| Month          | Days in the Month                      | Number of Days Prorated | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity           | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) | Actual Monthly Activity                            | Difference between projected and actual activity | Partially prorate actual activity above Monthly projection | Partially prorate actual activity below Monthly projection but increases ADIT | Partially prorate actual activity below Monthly projection and is a reduction to ADIT | Partially prorated actual balance |
| 656            | December 31st Balance - Prorated Items |                         |   |                          |                                      |   | 4,506,717  |  |  |  |   |   | 6,871,033                         |
| 657            | January                                | 31                      | 336   | 366                      | 91.80%                               | (7,991)                                     | (7,335)  | 4,499,382  | (12,183)   | (4,192)  | (7,335)   | (4,192)   | 6,861,602                         |
| 658            | February                               | 28                      | 307   | 366                      | 83.88%                               | (7,991)                                     | (6,703)  | 4,492,679  | (12,183)   | (4,192)  | (6,703)   | (4,192)   | 6,852,803                         |
| 659            | March                                  | 31                      | 276   | 366                      | 75.41%                               | (7,991)                                     | (6,026)  | 4,486,653  | (12,183)   | (4,192)  | (6,026)   | (4,192)   | 6,844,681                         |
| 660            | April                                  | 30                      | 246   | 366                      | 67.21%                               | (7,991)                                     | (5,371)  | 4,481,283  | (12,183)   | (4,192)  | (5,371)   | (4,192)   | 6,837,215                         |
| 661            | May                                    | 31                      | 215   | 366                      | 58.74%                               | (7,991)                                     | (4,694)  | 4,476,589  | (12,183)   | (4,192)  | (4,694)   | (4,192)   | 6,830,425                         |
| 662            | June                                   | 30                      | 185   | 366                      | 50.55%                               | (7,991)                                     | (4,039)  | 4,472,550  | (12,183)   | (4,192)  | (4,039)   | (4,192)   | 6,824,290                         |
| 663            | July                                   | 31                      | 154   | 366                      | 42.08%                               | (7,991)                                     | (3,362)  | 4,469,187  | (12,183)   | (4,192)  | (3,362)   | (4,192)   | 6,818,831                         |
| 664            | August                                 | 31                      | 123   | 366                      | 33.61%                               | (7,991)                                     | (2,686)  | 4,466,502  | (12,183)   | (4,192)  | (2,686)   | (4,192)   | 6,814,050                         |
| 665            | September                              | 30                      | 93  | 366                      | 25.41%                               | (7,991)                                     | (2,030)  | 4,464,471  | (12,183)   | (4,192)  | (2,030)   | (4,192)   | 6,809,923                         |
| 666            | October                                | 31                      | 62  | 366                      | 16.94%                               | (7,991)                                     | (1,354)  | 4,463,118  | (12,183)   | (4,192)  | (1,354)   | (4,192)   | 6,806,474                         |
| 667            | November                               | 30                      | 32  | 366                      | 8.74%                                | (7,991)                                     | (698)  | 4,462,419  | (12,183)   | (4,192)  | (698)   | (4,192)   | 6,803,679                         |
| 668            | December                               | 31                      | 1   | 366                      | 0.27%                                | (7,991)                                     | (22)   | 4,462,398  | (12,183)   | (4,192)  | (22)  | (4,192)   | 6,801,562                         |
| 671            | Total                                  |                         | 2,030                                       | 4,392                    |                                      | -   | -  |  | (146,192)  | (50,305)   | (44,319)  | (50,305)  |                                   |
| 672            | Proration Factor                       |                         |   |                          | 53.78%                               |   |  |  |  |  |   |   |                                   |
| 673            | Beginning Balance of Prorated items    |                         |   |                          | (Line 658, Col H)                    |   | 4,462,398  |  |  | (Line 670, Col N)  |   |   | 6,801,562                         |
| 674            | Ending Balance of Prorated items       |                         |   |                          | (Line 670, Col H)                    |   | 4,462,398  |  |  | (Line 670, Col N)  |   |   | 6,801,562                         |
| 675            | Average Balance Prorated items         |                         |   |                          | (Average of Line 676 & Line 677)     |   | 4,462,398  |  |  | (Line 670, Col N)  |   |   | 6,801,562                         |
| 676            | Non-prorated Average Balance           |                         |   |                          | (WP_B-3 - Deficient ADIT)            |   | 4,458,773  |  |  | (WP_B-2, Average of Line, Cols (a) and (b))                |   |   | 6,797,937                         |
| 677            | Proration Adjustment                   |                         |   |                          |                                      |   | 3,625  |  |  | (Line 677 minus Line 679)                                  |   |   | 3,625                             |

Public Service Company of Colorado  
Transmission Formula Rate Template  
Accumulated Deferred Income Taxes Proration Adjustments

Table 39  
WP\_ADIT Prorate

683 WP\_B-3 Deficient ADIT

684 NOL Carryforward – Allocated to Transmission

| 686 | Days in Period                         |                   |                         |   |                                  | Averaging with Proration - Projected |   |  | I                       | J  | K  | L   | M   | N                                 |           |
|-----|--|-------------------|-------------------------|---|----------------------------------|--------------------------------------|---|--|-------------------------|--|--|---|---|-----------------------------------|-----------|
|     | A                                      | B                 | C                       | D   | E                                | F                                    | G   | H  |                         |  |  |   |   |                                   |           |
|     | 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 |           |
| 689 | December 31st Balance - Prorated Items |                   |                         |   |                                  |                                      |   | 2,664,323  |                         |  |  |   |   |                                   | 2,664,323 |
| 690 | January                                | 31                | 336                     | 366   | 91.80%                           | (4,724)                              | (4,337)                                     | 2,659,987  | (4,724)                 | 0  | (4,337)  | -   | -   | 2,659,986                         |           |
| 691 | February                               | 28                | 307                     | 366   | 83.88%                           | (4,724)                              | (3,962)                                     | 2,656,024  | (4,724)                 | 0  | (3,962)  | -   | -   | 2,656,024                         |           |
| 692 | March                                  | 31                | 276                     | 366   | 75.41%                           | (4,724)                              | (3,562)                                     | 2,652,462  | (4,724)                 | 0  | (3,562)  | -   | -   | 2,652,461                         |           |
| 693 | April                                  | 30                | 246                     | 366   | 67.21%                           | (4,724)                              | (3,175)                                     | 2,649,287  | (4,724)                 | 0  | (3,175)  | -   | -   | 2,649,286                         |           |
| 694 | May                                    | 31                | 215                     | 366   | 58.74%                           | (4,724)                              | (2,775)                                     | 2,646,512  | (4,724)                 | 0  | (2,775)  | -   | -   | 2,646,511                         |           |
| 695 | June                                   | 30                | 185                     | 366   | 50.55%                           | (4,724)                              | (2,388)                                     | 2,644,124  | (4,724)                 | 0  | (2,388)  | -   | -   | 2,644,123                         |           |
| 696 | July                                   | 31                | 154                     | 366   | 42.08%                           | (4,724)                              | (1,988)                                     | 2,642,136  | (4,724)                 | 0  | (1,988)  | -   | -   | 2,642,136                         |           |
| 697 | August                                 | 31                | 123                     | 366   | 33.61%                           | (4,724)                              | (1,588)                                     | 2,640,548  | (4,724)                 | 0  | (1,588)  | -   | -   | 2,640,548                         |           |
| 698 | September                              | 30                | 93                      | 366   | 25.41%                           | (4,724)                              | (1,200)                                     | 2,639,348  | (4,724)                 | 0  | (1,200)  | -   | -   | 2,639,347                         |           |
| 699 | October                                | 31                | 62                      | 366   | 16.94%                           | (4,724)                              | (800)                                       | 2,638,548  | (4,724)                 | 0  | (800)  | -   | -   | 2,638,547                         |           |
| 700 | November                               | 30                | 32                      | 366   | 8.74%                            | (4,724)                              | (413)                                       | 2,638,135  | (4,724)                 | 0  | (413)  | -   | -   | 2,638,134                         |           |
| 701 | December                               | 31                | 1                       | 366   | 0.27%                            | (4,724)                              | (13)  | 2,638,122  | (4,724)                 | 0  | (13)   | -   | -   | 2,638,122                         |           |
| 702 | Total                                  |                   | 2,030                   | 4,392                                       |                                  |                                      |   | -  | (56,688)                | 0  | (26,201)   | -   | -   |                                   |           |
| 703 |  |                   |                         |   |                                  |                                      |   |  |                         |  |  |   |   |                                   |           |
| 704 | Proration Factor                       |                   |                         | 53.78%                                      |                                  |                                      |   |  |                         |  |  |   |   |                                   |           |
| 705 |  |                   |                         |   |                                  |                                      |   |  |                         |  |  |   |   |                                   |           |
| 706 |  |                   |                         |   |                                  |                                      |   |  |                         |  |  |   |   |                                   |           |
| 707 | Beginning Balance of Prorated items    |                   |                         |   | (Line 689, Col H)                |                                      |   |  |                         |  |  |   |   |                                   |           |
| 708 | Ending Balance of Prorated items       |                   |                         |   | (Line 701, Col H)                |                                      | 2,638,122                                   |  |                         |  | (Line 701, Col N)  |   |   | 2,638,122                         |           |
| 709 | Average Balance Prorated items         |                   |                         |   | (Average of Line 707 & Line 708) |                                      |   |  |                         |  |  |   |   |                                   |           |
| 710 | Non-prorated Average Balance           |                   |                         |   | (WP_B-3 – Deficient ADIT)        |                                      | 2,635,979                                   |  |                         |  | (WP_B-2, Average of Line . Cols (a) and (b))               |   |   | 2,635,979                         |           |
| 711 | Proration Adjustment                   |                   |                         |   |                                  |                                      | 2,143                                       |  |                         |  | (Line 708 minus Line 710)                                  |   |   | 2,143                             |           |

- Notes:
- 1) Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual).
  - 2) Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.
  - 3) Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
  - 4) Column M applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual monthly activity is an increase. Enter actual monthly activity (Col I). In other situations, enter zero.
  - 5) Column N is computed by adding the prorated monthly activity, if any, from Column K to 50 percent of the portion of monthly activity, if any, from Column L or M to the balance at the end of the prior month. The activity in columns L and M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has
  - 6) The methodology to remove double averaging from the true-up ADIT Proration calculation is effective June 27, 2018.