Attachment MLO-8 Hearing Exhibit 114 1 of 2

PUBLIC SERVICE OF COLORADO - GAS GENERAL PLANT COMPUTATION OF DEPRECIATION ACCRUAL RATES at January 1, 2017

| | | Allocated | | | | | | |
|----------------------------------|-----------|-----------|---------|-----------|-----------|-----------|---------|---------|
| | Plant | Reserve | Net | Net | | | | Annual |
| FERC | Balance | Balance | Salvage | Salvage | Unacrrued | Remaining | Annual | Accrual |
| Account Description | 1/1/2017 | 1/1/2017 | % | Amount | Balance | Life | Accrual | % |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| GAS PLANT | | | | | | | | |
| 389.00 Land Rights | 8,533 | 1,652 | 0.00% | 0 | 6,881 | 50.04 | 138 | 1.9985% |
| 390.00 Structures & Improvements | 2,277,351 | 1,188,242 | -10.00% | (227,735) | 1,316,844 | 26.67 | 49,373 | 2.1680% |

PUBLIC SERVICE OF COLORADO - GAS GENERAL PLANT COMPUTATION OF ANNUAL DEPRECIATION RATE At January 1, 2017

| | Description | Plant Balance 1/1/2017 | Allocated Reserve 1/1/2017 | Theoretical Reserve 1/1/2017 | Reserve Difference | Average Remaining Life | Amortize Reserve Difference | Assets To Retire |
|-----------------------|----------------------------|------------------------------|----------------------------------|------------------------------------|-----------------------|------------------------------|-----------------------------------|---------------------|
| 391.00 Office Furnitu | re & Equipment | 2,689,240 | 2,206,687 | 2,154,573 | 52,115 | 12.60 | (4,138) | 1,840,253 |
| 391.04 Computer Hai | dware | 26,181 | 12,717 | 10,909 | 1,809 | 3.50 | (517) | 0 |
| 392.10 Transportation | n Equipment - Automobiles | 531,638 | 194,353 | 166,712 | 27,641 | 7.82 | (3,535) | 0 |
| 392.20 Transportation | n Equipment - Light Trucks | 13,666,848 | 4,979,993 | 4,293,312 | 686,682 | 7.81 | (87,907) | 0 |
| 392.30 Transportation | n Equipment - Trailers | 714,747 | 113,978 | 97,768 | 16,210 | 20.73 | (782) | 0 |
| 392.40 Transportation | n Equipment - Heavy Trucks | 9,174,090 | 4,063,426 | 3,485,519 | 577,907 | 8.09 | (71,435) | 0 |
| 393.00 Stores Equipm | nent | 0 | 0 | 0 | 0 | 0.00 | 0 | 0 |
| 394.00 Tools & Shop | Equipment | 21,956,940 | 8,485,382 | 7,706,337 | 779,045 | 18.36 | (42,443) | 2,547,374 |
| 395.00 Laboratory Ed | uipment | 882,876 | 869,769 | 869,002 | 767 | 7.50 | (102) | 864,378 |
| 396.00 Power Operat | ed Equipment | 4,697,783 | 1,704,587 | 1,462,158 | 242,429 | 8.87 | (27,320) | 0 |
| 397.00 Communication | on Equipment | 40,422,306 | 11,498,691 | 9,864,558 | 1,634,133 | 11.34 | (144,080) | 8,638 |
| 398.00 Miscellaneous | Equipment | 5,830 | 3,398 | 2,915 | 483 | 10.00 | (48) | 0 |
| TOTAL GENE | RAL AMORTIZED | 94,768,479 | 34,132,982 | 30,113,762 | 4,019,220 | | (382,307) | 5,260,642 |

Excluding Assets To Retire:

| | Plant | Allocated | | | | Accrual | | |
|---|---|-------------|--|---|--|--|--|--|
| | Balance | Reserve | Amortization | Amortization | Annual | For Reserve | Total | Depreciation |
| Description | 1/1/2017 | 1/1/2017 | Life (1) | Net Salv % (1) | Amortization | Difference | Amortization | Rate |
| Office Furniture & Equipment | 848,988 | 366,435 | 20 | 0.00% | 42,449 | (4,138) | 38,312 | 4.5126% |
| Computer Hardware | 26,181 | 12,717 | 6 | 0.00% | 4,363 | (517) | 3,847 | 14.6928% |
| Transportation Equipment - Automobiles | 531,638 | 194,353 | 12 | 10.00% | 39,873 | (3,535) | 36,338 | 6.8350% |
| Transportation Equipment - Light Trucks | 13,666,848 | 4,979,993 | 12 | 10.00% | 1,025,014 | (87,907) | 937,107 | 6.8568% |
| Transportation Equipment - Trailers | 714,747 | 113,978 | 25 | 20.00% | 22,872 | (782) | 22,090 | 3.0906% |
| Transportation Equipment - Heavy Trucks | 9,174,090 | 4,063,426 | 14 | 10.00% | 589,763 | (71,435) | 518,328 | 5.6499% |
| Stores Equipment | 0 | 0 | 30 | 0.00% | 0 | 0 | 0 | 3.3333% |
| Tools & Shop Equipment | 19,409,566 | 5,938,008 | 25 | 0.00% | 776,383 | (42,443) | 733,940 | 3.7813% |
| Laboratory Equipment | 18,498 | 5,391 | 10 | 0.00% | 1,850 | (102) | 1,748 | 9.4473% |
| Power Operated Equipment | 4,697,783 | 1,704,587 | 14 | 15.00% | 285,223 | (27,320) | 257,902 | 5.4899% |
| Communication Equipment | 40,413,668 | 11,490,053 | 15 | 0.00% | 2,694,245 | (144,080) | 2,550,165 | 6.3102% |
| Miscellaneous Equipment | 5,830 | 3,398 | 20 | 0.00% | 292 | (48) | 243 | 4.1711% |
| | 89,507,836 | 28,872,340 | | | 5,482,325 | (382,307) | 5,100,018 | |
| | Description Office Furniture & Equipment Computer Hardware Transportation Equipment - Automobiles Transportation Equipment - Light Trucks Transportation Equipment - Trailers Transportation Equipment - Heavy Trucks Stores Equipment Tools & Shop Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment | Description | Description Balance 1/1/2017 Reserve 1/1/2017 0 Office Furniture & Equipment 848,988 366,435 1 Computer Hardware 26,181 12,717 2 Transportation Equipment - Automobiles 531,638 194,353 3 Transportation Equipment - Light Trucks 13,666,848 4,979,993 3 Transportation Equipment - Trailers 714,747 113,978 3 Transportation Equipment - Heavy Trucks 9,174,090 4,063,426 3 Stores Equipment 0 0 4 Tools & Shop Equipment 19,409,566 5,938,008 5 Laboratory Equipment 18,498 5,391 6 Power Operated Equipment 4,697,783 1,704,587 7 Communication Equipment 40,413,668 11,490,053 8 Miscellaneous Equipment 5,830 3,398 | Description Balance 1/1/2017 Reserve 1/1/2017 Amortization Life (1) 0 Office Furniture & Equipment 848,988 366,435 20 1 Computer Hardware 26,181 12,717 6 2 Transportation Equipment - Automobiles 531,638 194,353 12 3 Transportation Equipment - Light Trucks 13,666,848 4,979,993 12 3 Transportation Equipment - Trailers 714,747 113,978 25 3 Transportation Equipment - Heavy Trucks 9,174,090 4,063,426 14 4 Stores Equipment 0 0 30 5 Tools & Shop Equipment 19,409,566 5,938,008 25 5 Laboratory Equipment 18,498 5,391 10 6 Power Operated Equipment 4,697,783 1,704,587 14 7 Communication Equipment 40,413,668 11,490,053 15 8 Miscellaneous Equipment 5,830 3,398 20 | Description Balance 1/1/2017 Reserve 1/1/2017 Amortization Net Salv % (1) 0 Office Furniture & Equipment 848,988 366,435 20 0.00% 0 Computer Hardware 26,181 12,717 6 0.00% 0 Transportation Equipment - Automobiles 531,638 194,353 12 10.00% 0 Transportation Equipment - Light Trucks 13,666,848 4,979,993 12 10.00% 0 Transportation Equipment - Trailers 714,747 113,978 25 20.00% 0 Transportation Equipment - Heavy Trucks 9,174,090 4,063,426 14 10.00% 0 Stores Equipment 0 0 30 0.00% 0 Tools & Shop Equipment 19,409,566 5,938,008 25 0.00% 10 Laboratory Equipment 18,498 5,391 10 0.00% 10 Power Operated Equipment 4,697,783 1,704,587 14 15.00% 10 Communication Equipment 40,413,668 11,490,053 15 0.00% 10 Miscellaneous Equipment 5,830 3,398 20 <td> Description 1/1/2017 1/1/2017 Life (1) Net Salv % (1) Amortization Office Furniture & Equipment 848,988 366,435 20 0.00% 42,449 42,449 42,449 42,449 42,449 42,449 43,638 43</td> <td> Description Description 1/1/2017 1/1/2017 Life (1) Net Salv % (1) Amortization Annual Pror Reserve Description Descripti</td> <td> Description 1/1/2017 1/1/2017 Life (1) Net Salv % (1) Amortization Amortization Difference Amortization Difference Amortization Difference Amortization Difference Amortization Difference Diffe</td> | Description 1/1/2017 1/1/2017 Life (1) Net Salv % (1) Amortization Office Furniture & Equipment 848,988 366,435 20 0.00% 42,449 42,449 42,449 42,449 42,449 42,449 43,638 43 | Description Description 1/1/2017 1/1/2017 Life (1) Net Salv % (1) Amortization Annual Pror Reserve Description Descripti | Description 1/1/2017 1/1/2017 Life (1) Net Salv % (1) Amortization Amortization Difference Amortization Difference Amortization Difference Amortization Difference Amortization Difference Diffe |

Notes:

⁽¹⁾ Amortization life (average service life) and amortization net salvage percentages are consistent with those approved in Proceeding 16AL 0231E, 2016 Revised Depreication Rates for similar electric and common utilities accounts.