

Line No.	Witness	GAAP Cost Owner	Regulatory Account - Key	Regulatory Account - Long Text	Sum of PSCo Gas
1	Dietenberger	Chairman and CEO	9426100	Donations	\$ 6,205
2	Dietenberger	Chairman and CEO	9426400	Expendit for cert civic, politic and related activ	\$ 12,394
3	Dietenberger	Chairman and CEO	9920000	Administrative and general salaries	\$ 110,139
4	Dietenberger	Chairman and CEO	9921000	Office supplies and expenses	\$ 850
5	Dietenberger	Chairman and CEO	9923000	Outside services employed	\$ 2,625
6	Dietenberger	Chairman and CEO	9930200	Miscellaneous general expenses	\$ 542,125
7	Dietenberger	Corporate Other	9407300	Regulatory debits	\$ 2,386,335
8	Dietenberger	Corporate Other	9426500	Other deductions	\$ 112,453
9	Dietenberger	Corporate Other	9735000	Miscellaneous production expenses	\$ (283)
10	Dietenberger	Corporate Other	9759000	Other expenses	\$ (1,427)
11	Dietenberger	Corporate Other	9770000	#N/A	\$ (1)
12	Dietenberger	Corporate Other	9813000	Other gas supply expenses	\$ (1,423)
13	Dietenberger	Corporate Other	9824000	#N/A	\$ (2,774)
14	Dietenberger	Corporate Other	9850000	Operation supervision and engineering	\$ 3,803
15	Dietenberger	Corporate Other	9859000	Other expenses	\$ (73,048)
16	Dietenberger	Corporate Other	9870000	Operation supervision and engineering	\$ 3,285
17	Dietenberger	Corporate Other	9874000	Mains and services expenses	\$ (3,854,572)
18	Dietenberger	Corporate Other	9875000	Measuring and regulating station expenses-General	\$ 17
19	Dietenberger	Corporate Other	9878000	Meter and house regulator expenses	\$ 54
20	Dietenberger	Corporate Other	9879000	Customer installations expenses	\$ 258
21	Dietenberger	Corporate Other	9880000	Other expenses	\$ (331,323)
22	Dietenberger	Corporate Other	9885000	Maintenance supervision and engineering	\$ 308
23	Dietenberger	Corporate Other	9887000	Maintenance of mains	\$ 14
24	Dietenberger	Corporate Other	9892000	Maintenance of services	\$ 254
25	Dietenberger	Corporate Other	9893000	Maintenance of meters and house regulators	\$ 54
26	Dietenberger	Corporate Other	9904000	Uncollectable Accounts - Commodity	\$ (2,820,117)
27	Dietenberger	Corporate Other	9905000	Miscellaneous customer accounts expenses	\$ (20,518)
28	Dietenberger	Corporate Other	9910000	Miscell customer service and informational expense	\$ (2,628)
29	Dietenberger	Corporate Other	9916000	Miscellaneous Sales Expense	\$ (3,360)
30	Dietenberger	Corporate Other	9920000	Administrative and general salaries	\$ (9,367)
31	Dietenberger	Corporate Other	9921000	Office supplies and expenses	\$ 659,152
32	Dietenberger	Corporate Other	9922000	Administrative expenses transferred-Credit	\$ (600,286)
33	Dietenberger	Corporate Other	9923000	Outside services employed	\$ 3,460
34	Dietenberger	Corporate Other	9929000	Duplicate charges-Credit	\$ (1,047,357)
35	Dietenberger	Customer and Innovation	9426100	Donations	\$ 16,025
36	Dietenberger	Customer and Innovation	9426400	Expendit for cert civic, politic and related activ	\$ (9)
37	Dietenberger	Customer and Innovation	9426500	Other deductions	\$ 60
38	Dietenberger	Customer and Innovation	9759000	Other expenses	\$ 0
39	Dietenberger	Customer and Innovation	9813000	Other gas supply expenses	\$ 0
40	Dietenberger	Customer and Innovation	9824000	#N/A	\$ 0
41	Dietenberger	Customer and Innovation	9850000	Operation supervision and engineering	\$ 514
42	Dietenberger	Customer and Innovation	9859000	Other expenses	\$ 2
43	Dietenberger	Customer and Innovation	9864000	#N/A	\$ 1,275
44	Dietenberger	Customer and Innovation	9870000	Operation supervision and engineering	\$ 10,078
45	Dietenberger	Customer and Innovation	9880000	Other expenses	\$ 17,204
46	Dietenberger	Customer and Innovation	9885000	Maintenance supervision and engineering	\$ 1,062
47	Dietenberger	Customer and Innovation	9901000	Supervision	\$ 88,670
48	Dietenberger	Customer and Innovation	9902000	Meter reading expenses	\$ 3,374,148
49	Dietenberger	Customer and Innovation	9903000	Customer records and collection expenses	\$ 14,300,848
50	Dietenberger	Customer and Innovation	9904000	Uncollectable Accounts - Commodity	\$ 5,557,219
51	Dietenberger	Customer and Innovation	9904001	Uncollectable Accounts - Non Commodity	\$ 69,490
52	Dietenberger	Customer and Innovation	9905000	Miscellaneous customer accounts expenses	\$ 1
53	Dietenberger	Customer and Innovation	9908000	Customer assistance expenses	\$ 111,118
54	Dietenberger	Customer and Innovation	9909000	Informational and instruction advertising expense	\$ 708,352
55	Dietenberger	Customer and Innovation	9910000	Miscell customer service and informational expense	\$ 93
56	Dietenberger	Customer and Innovation	9912000	Demonstrating and selling expenses	\$ 52,385
57	Dietenberger	Customer and Innovation	9916000	Miscellaneous Sales Expense	\$ 0
58	Dietenberger	Customer and Innovation	9920000	Administrative and general salaries	\$ 1,862,619
59	Dietenberger	Customer and Innovation	9921000	Office supplies and expenses	\$ 445,560
60	Dietenberger	Customer and Innovation	9923000	Outside services employed	\$ 1,750,542
61	Dietenberger	Customer and Innovation	9925000	Injuries and damages	\$ 1,260
62	Dietenberger	Customer and Innovation	9930100	General advertising expenses	\$ 658,608
63	Dietenberger	Customer and Innovation	9930200	Miscellaneous general expenses	\$ 18,307
64	Dietenberger	Customer and Innovation	9931000	Rents	\$ 15,087

65	Dietenberger	Customer and Innovation	9935000	Maintenance of general plant	\$	32,889
66	Dietenberger	Financial Operations	9426100	Donations	\$	459
67	Dietenberger	Financial Operations	9426300	Penalties	\$	13
68	Dietenberger	Financial Operations	9426400	Expendit for cert civic, politic and related activ	\$	1,170
69	Dietenberger	Financial Operations	9859000	Other expenses	\$	396
70	Dietenberger	Financial Operations	9880000	Other expenses	\$	1,096
71	Dietenberger	Financial Operations	9920000	Administrative and general salaries	\$	2,874,503
72	Dietenberger	Financial Operations	9921000	Office supplies and expenses	\$	415,151
73	Dietenberger	Financial Operations	9922000	Administrative expenses transferred-Credit	\$	(81,582)
74	Dietenberger	Financial Operations	9923000	Outside services employed	\$	510,608
75	Dietenberger	Financial Operations	9924000	Property insurance	\$	1,469,336
76	Dietenberger	Financial Operations	9925000	Injuries and damages	\$	3,828,930
77	Dietenberger	Financial Operations	9930200	Miscellaneous general expenses	\$	36,400
78	Dietenberger	General Counsel	9426100	Donations	\$	4,699
79	Dietenberger	General Counsel	9426400	Expendit for cert civic, politic and related activ	\$	48
80	Dietenberger	General Counsel	9426500	Other deductions	\$	3
81	Dietenberger	General Counsel	9735000	Miscellaneous production expenses	\$	18,397
82	Dietenberger	General Counsel	9813000	Other gas supply expenses	\$	16,557
83	Dietenberger	General Counsel	9903000	Customer records and collection expenses	\$	3,438
84	Dietenberger	General Counsel	9920000	Administrative and general salaries	\$	1,104,308
85	Dietenberger	General Counsel	9921000	Office supplies and expenses	\$	70,647
86	Dietenberger	General Counsel	9922000	Administrative expenses transferred-Credit	\$	-
87	Dietenberger	General Counsel	9923000	Outside services employed	\$	484,726
88	Dietenberger	General Counsel	9928000	Regulatory commission expenses	\$	207,006
89	Dietenberger	General Counsel	9930100	General advertising expenses	\$	190
90	Dietenberger	General Counsel	9930200	Miscellaneous general expenses	\$	4,521
91	Dietenberger	General Counsel	9931000	Rents	\$	916
92	Dietenberger	Group President - Utility	9426100	Donations	\$	179,921
93	Dietenberger	Group President - Utility	9426400	Expendit for cert civic, politic and related activ	\$	126,575
94	Dietenberger	Group President - Utility	9426500	Other deductions	\$	34,949
95	Dietenberger	Group President - Utility	9908000	Customer assistance expenses	\$	510,211
96	Dietenberger	Group President - Utility	9912000	Demonstrating and selling expenses	\$	499,249
97	Dietenberger	Group President - Utility	9920000	Administrative and general salaries	\$	881,042
98	Dietenberger	Group President - Utility	9921000	Office supplies and expenses	\$	100,068
99	Dietenberger	Group President - Utility	9923000	Outside services employed	\$	67,954
100	Dietenberger	Group President - Utility	9928000	Regulatory commission expenses	\$	2,798,698
101	Dietenberger	Group President - Utility	9930100	General advertising expenses	\$	22,513
102	Dietenberger	Group President - Utility	9930200	Miscellaneous general expenses	\$	13,978
103	Dietenberger	Group President - Utility	9931000	Rents	\$	911
104	Dietenberger	HR and Employee Services	9426100	Donations	\$	26,450
105	Dietenberger	HR and Employee Services	9426400	Expendit for cert civic, politic and related activ	\$	382
106	Dietenberger	HR and Employee Services	9426500	Other deductions	\$	20,294
107	Dietenberger	HR and Employee Services	9567000	Rents	\$	0
108	Dietenberger	HR and Employee Services	9735000	Miscellaneous production expenses	\$	2,869
109	Dietenberger	HR and Employee Services	9736000	Rents	\$	5,284
110	Dietenberger	HR and Employee Services	9759000	Other expenses	\$	14,020
111	Dietenberger	HR and Employee Services	9760000	Rents	\$	26,263
112	Dietenberger	HR and Employee Services	9770000	#N/A	\$	6
113	Dietenberger	HR and Employee Services	9783000	#N/A	\$	15
114	Dietenberger	HR and Employee Services	9813000	Other gas supply expenses	\$	40,428
115	Dietenberger	HR and Employee Services	9824000	#N/A	\$	28,587
116	Dietenberger	HR and Employee Services	9826000	#N/A	\$	51,808
117	Dietenberger	HR and Employee Services	9859000	Other expenses	\$	769,135
118	Dietenberger	HR and Employee Services	9860000	Rents	\$	1,357,822
119	Dietenberger	HR and Employee Services	9880000	Other expenses	\$	4,225,735
120	Dietenberger	HR and Employee Services	9881000	Rents	\$	6,244,580
121	Dietenberger	HR and Employee Services	9905000	Miscellaneous customer accounts expenses	\$	212,061
122	Dietenberger	HR and Employee Services	9909000	Informational and instruction advertising expense	\$	166,540
123	Dietenberger	HR and Employee Services	9910000	Miscell customer service and informational expense	\$	27,212
124	Dietenberger	HR and Employee Services	9916000	Miscellaneous Sales Expense	\$	33,533
125	Dietenberger	HR and Employee Services	9920000	Administrative and general salaries	\$	1,592,042
126	Dietenberger	HR and Employee Services	9921000	Office supplies and expenses	\$	297,000
127	Dietenberger	HR and Employee Services	9922000	Administrative expenses transferred-Credit	\$	(3,189,521)
128	Dietenberger	HR and Employee Services	9923000	Outside services employed	\$	225,858
129	Dietenberger	HR and Employee Services	9924000	Property insurance	\$	5,137
130	Dietenberger	HR and Employee Services	9930100	General advertising expenses	\$	799
131	Dietenberger	HR and Employee Services	9930200	Miscellaneous general expenses	\$	4,658
132	Dietenberger	HR and Employee Services	9931000	Rents	\$	874,914
133	Dietenberger	HR and Employee Services	9935000	Maintenance of general plant	\$	33,044
134	Dietenberger	Operations Services	9426100	Donations	\$	820
135	Dietenberger	Operations Services	9426400	Expendit for cert civic, politic and related activ	\$	5,026

136	Dietenberger	Operations Services	9807000	Purchased gas expenses	\$	116,808
137	Dietenberger	Operations Services	9813000	Other gas supply expenses	\$	155,561
138	Dietenberger	Operations Services	9814000	#N/A	\$	207
139	Dietenberger	Operations Services	9870000	Operation supervision and engineering	\$	649
140	Dietenberger	Operations Services	9880000	Other expenses	\$	902
141	Dietenberger	Operations Services	9920000	Administrative and general salaries	\$	260,923
142	Dietenberger	Operations Services	9921000	Office supplies and expenses	\$	6,442
143	Dietenberger	Operations Services	9923000	Outside services employed	\$	2,988
144	Dietenberger	Operations Services	9930100	General advertising expenses	\$	2,362
145	Dietenberger	Operations Services	9930200	Miscellaneous general expenses	\$	5,147
146	Dietenberger	Risk Management	9426100	Donations	\$	2
147	Dietenberger	Risk Management	9426400	Expendit for cert civic, politic and related activ	\$	1
148	Dietenberger	Risk Management	9870000	Operation supervision and engineering	\$	723
149	Dietenberger	Risk Management	9920000	Administrative and general salaries	\$	314,689
150	Dietenberger	Risk Management	9921000	Office supplies and expenses	\$	27,362
151	Dietenberger	Risk Management	9923000	Outside services employed	\$	60,537
152	Dietenberger	Risk Management	9930200	Miscellaneous general expenses	\$	627
153	Dietenberger	Strategy Plng and Ext Affairs	9426100	Donations	\$	2,952
154	Dietenberger	Strategy Plng and Ext Affairs	9426400	Expendit for cert civic, politic and related activ	\$	31,782
155	Dietenberger	Strategy Plng and Ext Affairs	9426500	Other deductions	\$	398
156	Dietenberger	Strategy Plng and Ext Affairs	9912000	Demonstrating and selling expenses	\$	380
157	Dietenberger	Strategy Plng and Ext Affairs	9920000	Administrative and general salaries	\$	622,799
158	Dietenberger	Strategy Plng and Ext Affairs	9921000	Office supplies and expenses	\$	65,948
159	Dietenberger	Strategy Plng and Ext Affairs	9923000	Outside services employed	\$	112,399
160	Dietenberger	Strategy Plng and Ext Affairs	9930100	General advertising expenses	\$	772
161	Dietenberger	Strategy Plng and Ext Affairs	9930200	Miscellaneous general expenses	\$	595
162	Dietenberger	Strategy Plng and Ext Affairs	9931000	Rents	\$	1
163	Grand Total					\$ 55,273,468