

PUBLIC SERVICE COMPANY OF COLORADO

ELECTRIC AND COMMON UTILITY PLANT DEPRECIATION RATE STUDY AT DECEMBER 31, 2020



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**PUBLIC SERVICE COMPANY OF COLORADO
ELECTRIC AND COMMON UTILITY PLANT
DEPRECIATION RATE STUDY
EXECUTIVE SUMMARY**

Public Service Company of Colorado (“PSCo” or “Company”) engaged Alliance Consulting Group to conduct a depreciation study of the Company’s Electric and Common utility plant depreciable assets using actual plant asset balances as of December 31, 2020. The total proposed increase in depreciation expense in this Study is \$49.5 million.

This Study uses the straight-line, broad (average) life group, remaining life depreciation system. In addition, this Study performs a reallocation of the accumulated reserve for depreciation. The net salvage analysis in this Study parallels the approach previously used in developing the depreciation rates adopted by the Colorado Public Utilities Commission (“Commission”) in PSCo’s electric rate case in Docket No. 19-0268E and Common are from Docket No. 17AL-0363G. For electric production plant, this Study uses the site-specific and generic decommissioning costs estimates developed in a 2020 Decommissioning Cost Study conducted by 1898 & CO. part of Burns & McDonnell Engineering Company, Inc. (“1898 & CO.”).

For Production accounts, the Company provided the current terminal retirement dates for generating units consistent with current expectations, environmental legislation, and resource plans. Terminal demolition costs were obtained from the 2020 Decommissioning Cost Study for all production facilities. Adopting the cost estimates reflected in the 2020 Decommissioning Cost Study less GSU and associated costs results in changes in depreciation rates related to the cost of removal for all production facilities. The changes in proposed depreciation expense in the production area are mainly due to the terminal retirement dates, additional investment in the generating units, the reallocation of reserve, updated dismantling estimates related to production plant facilities, and the correction of the historically under-accrued reserve position. The proposed increases in depreciation expense in electric production total \$28.6 million based on account balances as of December 31, 2020. The proposed increases in

depreciation expense by function within electric production are \$18.8 million, \$3.3 million, and \$9.8 million for Steam, Hydro, and Other production groups, respectively, as well as a proposed decrease of \$3.3 million for Wind Production. Appendix B demonstrates the change in depreciation expense for the various accounts based on projected plant balances as of December 31, 2020.

For Transmission, Distribution, General, and Common accounts, the lives of the accounts and net salvage parameters are reviewed in this Study. This Study recommends changes in depreciation for Transmission, Distribution, General, and Common accounts for each function based on account balances as of December 31, 2020 as follows: an increase of \$5.2 million for Transmission, an increase of \$6.6 million for Distribution, an increase of \$6.8 million for General, and an increase of \$2.3 million for Common General. For Electric Intangible Plant and Common Intangible Plant, there is no change in proposed expense. The total proposed change in depreciation expense for Transmission, Distribution, General, and Common is an increase of \$21.0 million based on account balances as of December 31, 2020.

For Transmission, Distribution, General, and Common accounts (excluding Intangibles), there are 10 accounts that have increasing lives and 16 accounts that have decreasing lives, while 26 accounts have no change. There is a trend toward slightly higher negative net salvage (where the cost of removal exceeds projected salvage value), with 16 accounts increasing their negative net salvage (*i.e.*, more negative or a simple decrease in net salvage), two accounts increasing their positive net salvage, and 34 having no change.

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PURPOSE

The purpose of this study is to develop account depreciation rates for the depreciable Production, Transmission, Distribution, General, and Common Property as recorded on the books of Public Service Company of Colorado (“PSCo” or “Company”) as of December 31, 2020. The depreciation rates were designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of PSCo’s property on a straight-line basis. This Study includes the Company’s depreciable electric and common plant assets. Non-depreciable property and property that is amortized, such as intangible software, are excluded from the analysis of this Study but are reported in the total plant and reserve data for a complete report of plant assets at the Study date.

The Study includes investment and reserves for the plant balances at December 31, 2020 for all Steam production units, Hydro production units, Other production units, and Wind production units, incorporating current retirement dates and dismantling costs for the Company’s electric production assets. The depreciation rates were designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of PSCo’s property on a straight-line basis.

PSCo is a regulated electric utility principally engaged in the generation, purchase, transmission, distribution, and sale of electricity in Colorado. PSCo provides the essential service of generating and delivering electricity safely, reliably, and economically to end-use consumers through its generation, transmission, and distribution systems.

STUDY RESULTS

Recommended depreciation rates for all PSCo depreciable property are shown in Appendix B. These rates translate into an annual depreciation accrual of \$248.6 million for Production, \$271.4 million for Transmission, Distribution, General, and Common Property plant, and \$62.4 million for General Intangible and Common Intangible plant. These accruals are based on PSCo's depreciable investment as of December 31, 2020, as shown in Appendix A. The annual depreciation expense calculated by the same method using the existing approved PSCo depreciation rates is \$220.1 million for Production, \$250.4 million for Transmission, Distribution, General, and Common plant, and \$62.4 million for Electric Intangible and Common Intangible plant. Appendix B shows the effect of the change in lives and curves on depreciation accrual by account. The proposed lives and curves on which these calculations are based are shown in Appendix C-1 and C-2. Appendix D shows the production unit retirement dates. Appendix E presents the net salvage analysis for all accounts. Appendix F presents a comparison between the proposed book reserve reallocation and the book reserve. Appendix G shows the allocation of dismantling costs and the computation of composite net salvage for generating unit and plant account.

GENERAL DISCUSSION

Definition

The term "depreciation" as used in this study is considered in the accounting sense; that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. PSCo accrues depreciation on the basis of the original cost of all depreciable property included in each functional property group. At retirement, the full cost of depreciable property, less the net salvage value, is charged to the depreciation reserve.

Basis of Depreciation Estimates

Annual and accrued depreciation rates were calculated in this study by the straight-line, broad group, remaining-life depreciation system. In this system, the annual depreciation expense for each group is computed by dividing the original cost of the asset group less allocated depreciation reserve less estimated net salvage by its respective average remaining life. The resulting annual accrual amounts of all depreciable property within a function were accumulated and the total was divided by the original cost of all functional depreciable property to determine the depreciation rate. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group, and were computed in a direct weighting by multiplying each vintage or account balance times its remaining life and dividing by the plant investment in service as of December 31, 2020. The computations of the annual account and functional depreciation rates, as well as the weighted remaining life calculations, are shown in Appendix A.

For production property specifically, annual, and accrued depreciation are calculated by the Straight-Line, Broad (Average Life) Group, Life Span (which

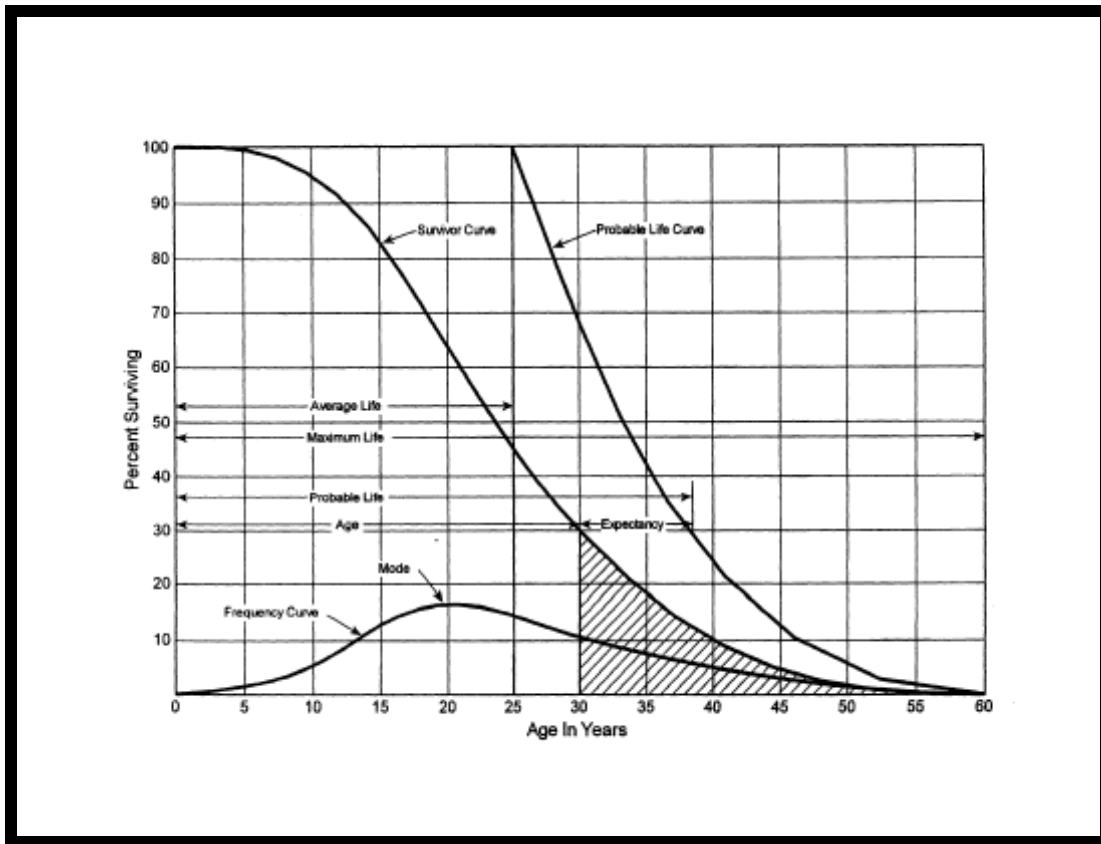
incorporates the Remaining Life technique) depreciation system. In this system, the depreciation accrual uses an allocation of the accumulated provision for depreciation based on each unit/account's theoretical depreciation reserve to determine the net investment needed to be recovered over each unit's remaining life, along with its estimated net salvage. The computations of accrual rates for production property are shown in Appendix A, and the allocation of the accumulated provision for depreciation is shown in Appendix F.

The Life Span estimation approach was incorporated into the analyses of PSCo production data. This method was used to develop the depreciation rates last approved by the Commission in the Company's electric rate case in Proceeding No. 19AL-0268E and 17AL-0363G and is generally used to determine depreciation rates for electric utility production property. This approach is more fully described in the next section.

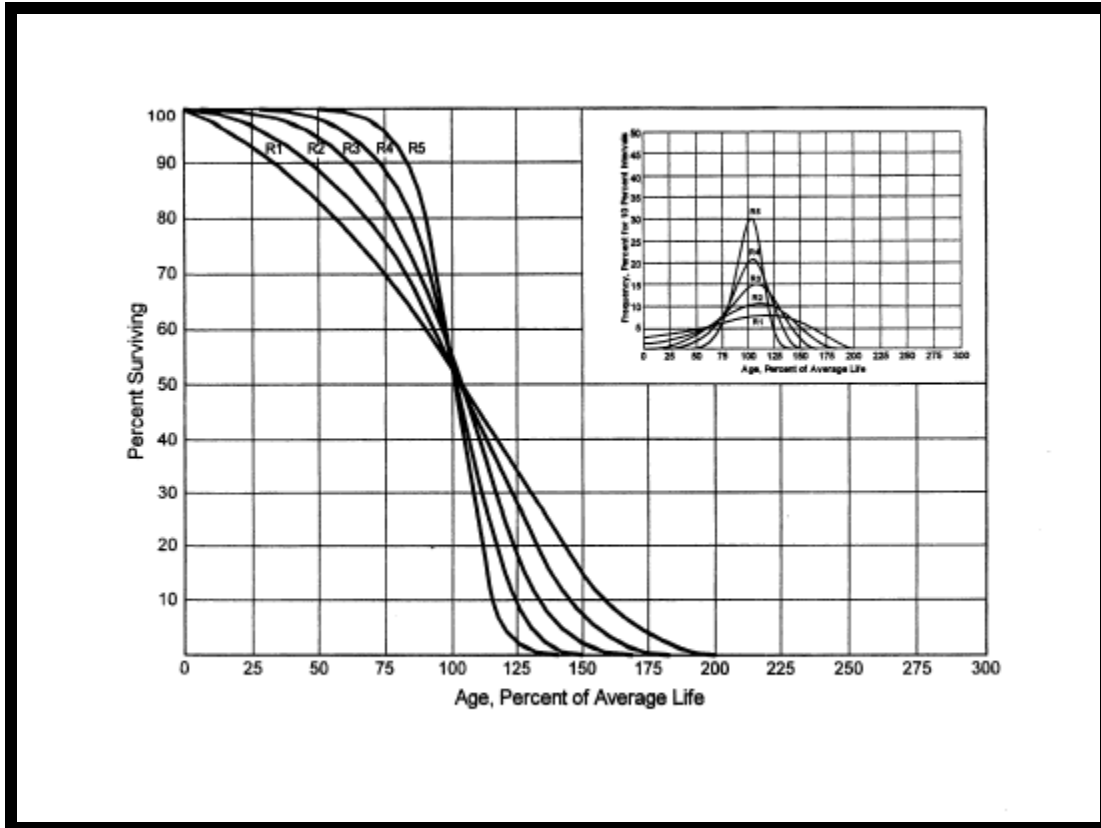
This Study utilizes Production interim retirement curves. Where sufficient vintaged information is available, actuarial analysis was performed for Transmission, Distribution, General, and Common Plant. For the accounts using actuarial analysis, placement and experience bands varied depending on the amount of data. Judgment is used to some degree on all accounts. Each approach used in this study is more fully described in a later section.

Survivor Curves

To fully understand depreciation projections in a regulated utility setting, there must be a basic understanding of survivor curves. Individual assets within a group do not normally have identical lives or investment amounts. The average life of a group can be determined by comparing actual experience against various survivor curves. A survivor curve represents the percentage of property remaining in service at various age intervals. The most widely used set of representative survivor curves are the Iowa Survivor Curves ("Iowa Curves"). The Iowa Curves are the result of an extensive investigation of life characteristics of physical property made at Iowa State College Engineering Experiment Station in the first half of the twentieth century. Through common usage, revalidation, and regulatory acceptance, these curves have become a descriptive standard for the life characteristics of industrial property. An example of an Iowa Curve is shown below.



There are four families in the Iowa Curves which are distinguished by the relation of the age at the retirement mode (largest annual retirement frequency) and the average life. The four families are designated as "R"—Right, "S"—Symmetric, "L"—Left, and "O"—Origin Modal. First, for patterns with the mode age greater than the average life, an "R" designation (*i.e.*, Right modal) is used. The family of "R" moded curves is shown below.



Second, an "S" designation (*i.e.*, Symmetric modal) is used for the family whose mode age is symmetric about the average life. Third, an "L" designation (*i.e.*, Left modal) is used for the family whose mode age is less than the average life. Fourth, a special case of left modal dispersion is the "O" or origin modal curve family. Within each curve family, numerical designations are used to describe the relative magnitude of the retirement frequencies at the mode. A "6" indicates that the retirements are not greatly dispersed from the mode (*i.e.*, high mode frequency) while a "1" indicates a large dispersion about the mode (*i.e.*, low mode frequency). For example, a curve with an average life of 30 years and an "L3" dispersion is a moderately dispersed, left modal curve that can be designated as a 30 L3 Curve. An SQ, or square, survivor curve occurs where no dispersion is present (*i.e.*, units of common age retire simultaneously).

For Production interim retirement curves, and Transmission, Distribution, and General Property accounts, a survivor curve pattern was selected based on analysis of historical data, as well as other factors, such as general changes relevant to PSCo's operations. The blending of judgment concerning current conditions and future trends, along with the matching of historical data, permits the depreciation analyst to make an informed selection of an account's average life and retirement dispersion pattern. Iowa Curves were used to depict the estimated survivor curves for each account.

Life Span Procedure

The life span procedure was used for production facilities for which most components are expected to have a retirement date concurrent with the planned retirement date of the generating unit. The terminal retirement date refers to the year that each unit will cease operations. The estimated terminal retirement dates for the various generating units were provided by PSCo based on determinations made by PSCo management, financial, and engineering staff. Those estimated terminal retirement dates are shown in Appendix D.

Interim Retirement Curves

Interim retirement curves were used to model the retirement of individual assets within primary plant accounts for each steam, hydro, other, and wind production generating unit prior to the terminal retirement of the facility. The life span procedure assumes all assets are depreciated (straight-line) for the same number of periods and retire at the same time (the terminal retirement date). Adding interim retirement curves to the procedure reflects the fact that some of the assets at a power plant will not survive to the end of the life of the facility and should be depreciated (straight-line) more quickly and retired earlier than the terminal life of the facility. The goal of interim retirement curves is to project how many of the assets that are currently in service will retire each year in the future using historical analysis and judgment. These curves were chosen based primarily on an analysis of the historical retirement pattern of the Steam, Hydro, Other, and Wind Production assets and consultation with PSCo personnel. Interim retirements for each plant account were modeled using Iowa Curves discussed above. By applying

interim retirements, recognition is given to the obvious fact that generating units will have retirements of depreciable property before the end of their lives.

Interim retirements are modeled by examining retirement activity by plant account from transaction years 1999-2020. Terminal retirement transactions, including retirements, gross salvage, and removal cost, are excluded from the analysis to arrive at the interim retirement transactions related to units continuing to operate. Averages are computed over that period for interim retirement rates and are used in analyzing production plant activity. Net salvage experienced for those assets over the same period is also analyzed. Interim net salvage for those retirements occurring prior to a plant's terminal retirement date is modeled prospectively.

Although interim retirements have been recognized in the study, interim additions (*i.e.*, future additions) have been excluded from the study. The estimated amount of future additions might or might not occur. However, there is no uncertainty as to whether the full level of interim retirements will happen. The assets that are being modeled for retirement are already in rate base. Steam, Hydro, Other, and Wind Production depreciation rates using interim retirements are known and measurable in the same way that setting depreciation rates for transmission or distribution property using Iowa Curves is known and measurable. There is no depreciable asset that is expected to live forever. All assets at a power plant will retire at some point. Interim retirements simply model when those retirements will occur in the same way that is done for transmission or distribution assets. The inclusion of an interim retirement component for Production Plant is consistent with the prior studies.

Actuarial Analysis

Actuarial analysis (retirement rate method) was used in evaluating historical asset retirement experience where vintage data were available and sufficient retirement activity was present. In actuarial analysis, interval exposures (total property subject to retirement at the beginning of the age interval, regardless of vintage) and age interval retirements are calculated. The complement of the ratio of interval retirements to interval exposures establishes a survivor ratio. The survivor ratio is the fraction of property surviving to the end of the selected age interval, given that it has survived to the beginning of that age

interval. Survivor ratios for all of the available age intervals were chained by successive multiplications to establish a series of survivor factors, collectively known as an observed life table. The observed life table shows the experienced mortality characteristic of the account and may be compared to standard mortality curves such as the Iowa Curves. Many accounts were analyzed using this method. Placement bands were used to illustrate the composite history over a specific era, and experience bands were used to focus on retirement history for all vintages during a set period. Matching data in observed life tables for each experience and placement band to an Iowa Curve requires visual examination. As stated in Depreciation Systems by Wolf and Fitch, “the analyst must decide which points or sections of the curve should be given the most weight. Points at the end of the curve are often based on fewer exposures and may be given less weight than those points based on larger samples” (page 46). Some analysts chose to use mathematical fitting as a tool to narrow the population of curves using a least squares technique. Use of the least squares approach does not imply a statistical validity, however, because the underlying data does not meet criteria for independence between vintages and the same average price for property units through time. Thus, Depreciation Systems cautions, “... the results of mathematical fitting should be checked visually, and the final determination of best fit made by the analyst” (page 48). This study uses the visual matching approach to match Iowa Curves, since mathematical fitting produces only theoretically possible curve matches. Visual examination and experienced judgment allow the depreciation professional to make the final determination as to the best curve type.

Detailed information for each account is shown later in this study and in workpapers.

Judgment

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound basis of understanding depreciation theory are needed to apply this informed judgment. In this depreciation study, judgment was used in areas such as survivor curve modeling and selection, depreciation method selection, and actuarial analysis.

Where there are multiple factors, activities, actions, property characteristics, statistical inconsistencies, property mix in accounts or a multitude of other considerations that affect the analysis (potentially in various directions), judgment is used to take all of these considerations and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one consideration in these cases may have a substantial impact on the analysis, but overall, the collective effect of these considerations may shed light on the use and characteristics of assets. Judgment may also be defined as deduction, inference, wisdom, common sense, or the ability to make sensible decisions. There is no single correct result from statistical analysis; hence, there is no answer absent judgment.

Theoretical Depreciation Reserve

The book accumulated provision for depreciation within each function was allocated among Production, Transmission, Distribution, and General Property Plant accounts through the use of the theoretical depreciation reserve model. This study used a reserve model that relied on a prospective concept relating future retirement and accrual patterns for property, given current life and salvage estimates.

The theoretical reserve of a property group is developed from the estimated remaining life of the group, the total life of the group, and estimated net salvage. The theoretical reserve represents the portion of the group cost that would have been accrued if current forecasts were used throughout the life of the group for future depreciation accruals. The computation involves multiplying the vintage balances within the group by the theoretical reserve ratio for each vintage. The straight-line remaining-life theoretical reserve ratio (RR) at any given age is calculated as:

$$RR = 1 - \frac{(\text{Average Remaining Life})}{(\text{Average Service Life})} * (1 - \text{Net Salvage Ratio})$$

DETAILED DISCUSSION

Depreciation Study Process

This depreciation study encompassed four distinct phases. The first phase involved data collection and field interviews. The second phase was where the initial data analysis occurred. The third phase was where the information and analysis was evaluated. After the first three stages were complete, the fourth phase began. This phase involved the calculation of depreciation rates and documentation of the corresponding recommendations.

During the Phase 1 data collection process, historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources: Projects System (Construction ledger), Fixed Asset System (continuing property ledger), General Ledger, and interfaces from other operating systems. Audit of this data was validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data was reviewed extensively so that it could be put in the proper format for a depreciation study. Further discussion on data review and adjustment is found in the Salvage Consideration section of this study. Also, as part of the Phase 1 data collection process, numerous discussions were conducted with engineers and field operations personnel to obtain information that would be helpful in formulating life and salvage recommendations in this study. One of the most important elements in performing a proper depreciation study is to understand how a company utilizes assets and the environment of those assets. Understanding industry and geographical norms for mortality characteristics are important factors in selecting life and salvage recommendations; however, care must be used not to apply them rigorously to any particular company since no two companies would have the same exact forces of retirement acting upon their assets. Interviews with engineering and operations personnel are important ways to allow the analyst to obtain information that is helpful when evaluating the output from the life and net salvage programs in relation to a company's actual asset utilization and environment. Information that was gleaned in these discussions with PSCo personnel for this study is found both in the Detailed

Discussion portions of the Life Analysis and Salvage Analysis sections and also in workpapers. In addition, Alliance personnel possess a significant understanding of the types of electric utility property, the forces of retirement due to years of day-to-day exposures, and operations of electric utility property.

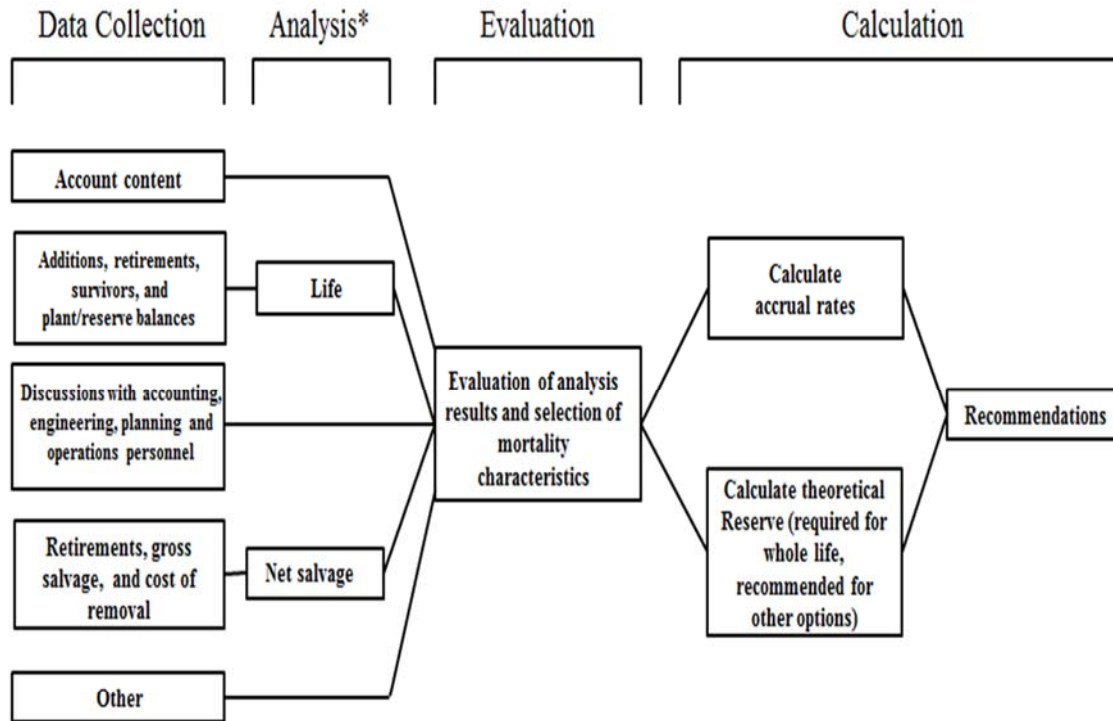
Phase 2 is where the actuarial analysis are performed. Phase 2 and Phase 3 (to be discussed in the next paragraph) overlap to a significant degree. The detailed property records information is used in Phase 2 to develop observed life tables for life analysis. It is possible that an analyst would cycle back to this phase based on the evaluation process performed in Phase 3. Net salvage analysis consists of compiling historical salvage and removal data by functional group and account to determine values and trends in gross salvage and removal cost. This information is then carried forward into Phase 3 for the evaluation process.

Phase 3 is the evaluation process, which synthesizes analysis, interviews, and operational characteristics into a final selection of asset lives and net salvage parameters. The historical analysis from Phase 2 is further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1. The preliminary results are then reviewed by the depreciation analyst and discussed with accounting and operations personnel. Phases 2 and 3 allow a depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual company operational experience.

Finally, Phase 4 involves the calculation of accrual rates, making recommendations and documenting the conclusions in a final report. The calculation of accrual rates for this study is found in Appendix A. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram shown as Figure 1¹ documents the steps used in conducting this study. Depreciation Systems on page 289 documents the same basic processes in performing a depreciation study.

¹ Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI, 2013.

Book Depreciation Study Flow Diagram



Source: Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI, 2013.

*Although not specifically noted, the mathematical analysis may need some level of input from other sources (for example, to determine analysis bands for life and adjustments to data used in all analysis).

PSCO Depreciation Study Process

Production Depreciation Calculation Process

Annual depreciation expense amounts for the Steam, Hydro, Other and Production accounts were calculated by the straight line, remaining life procedure. In a whole life representation, the annual accrual rate is computed by the following equation,

$$\text{Annual Accrual Rate} = \frac{(100\% - \text{Net Salvage Percent})}{\text{Average Service Life}}$$

In the case of production facilities with a terminal life and interim retirement curve, each vintage within the group has a unique average service life and remaining life determined by computing the area under the truncated Iowa Curve coupled with the group's terminal life. Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. For production assets, the remaining life for each account is derived from the remaining life of the generating unit. With the straight line, remaining life, average life group system, composite remaining lives were calculated by computing a direct weighted average of each remaining life by vintage within the group. Within each group, for each plant account and generating unit, the difference between the surviving investment, adjusted for estimated future net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$\text{Annual Depreciation Expense} = \frac{\text{Original Cost} - \text{Book Reserve} - (\text{Original Cost} * \text{Net Salvage \%})}{\text{Remaining Life}}$$

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\text{Annual Depreciation Rate} = \frac{\sum \text{Annual Depreciation Expense}}{\sum \text{Original Cost}}$$

These calculations are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in the workpapers. Book depreciation reserves are maintained on a plant account and generating unit level basis. Theoretical reserve computations were used to reallocate depreciation reserves by account and to compute remaining life for each group.

Transmission, Distribution, and General Calculation Process

Annual depreciation expense amounts for Transmission, Distribution, and General and Common Property Accounts 389 - Land Rights and 390 - Structures and Improvements were calculated by the straight line, average life group, remaining life procedure.

In a whole life representation, the annual accrual rate is computed by the following equation,

$$\text{Annual Accrual Rate} = \frac{(100\% - \text{Net Salvage Percent})}{\text{Average Service Life}}$$

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. With the straight line, remaining life, average life group system using Iowa Curves, composite remaining lives were calculated according to standard broad group expectancy techniques, noted in the formula below:

$$\text{Composite Remaining Life} = \frac{(\sum \text{Original Cost} - \text{Theoretical Reserve})}{\sum \text{Whole Life Annual Accrual}}$$

For each plant account, the difference between the surviving investment, adjusted for estimated future net salvage, and the allocated book depreciation reserve, was divided

by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$\text{Annual Depreciation Expense} = \frac{\text{Original Cost} - \text{Book Reserve} - (\text{Original Cost} * \text{Net Salvage \%})}{\text{Composite Remaining Life}}$$

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\text{Annual Depreciation Rate} = \frac{\sum \text{Annual Depreciation Expense}}{\sum \text{Original Cost}}$$

These calculations are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in the workpapers for this study. Book depreciation reserves are maintained on a plant account level basis. Theoretical reserve computations were used to reallocate depreciation reserves by account and to compute remaining life for each account.

Vintage Group Amortization

PSCo uses vintage group amortization for assets in Accounts 391-398. Under vintage group amortization, assets in Accounts 391-398 will be retired when they reach the average service life of the group. PSCo has reviewed the life and net salvage parameters for all accounts in this group. In the life analysis and salvage analysis sections, recommended changes to each account describe the depreciation parameters requested for those accounts. The amortization accrual for General and Common Property plant will change to reflect the reserve position of the various accounts and small changes in life parameters and net salvage percentages. This allows PSCo to continue to track small dollar General Property plant items in a cost-efficient manner. The amortization accrual calculations for vintage group amortization are reflected in Appendix A-1 and Appendix A-2.

The changes in General and Common Property plant for Vintage Group Amortization assets resulted in a reserve difference that has to be addressed to provide full recovery of the cost for these assets. The remaining lives for many of these accounts are less than five years, which would create a large spike in depreciation accrual rates to recover any reserve deficiency. For those reasons, a 10-year recovery period for the General and Common Property plant reserve deficiency is recommended in this study.

LIFE ANALYSIS

PRODUCTION PLANT

STEAM PRODUCTION, FERC ACCOUNTS 311-316

HYDRAULIC PRODUCTION, FERC ACCOUNTS 331-336

OTHER PRODUCTION, FERC ACCOUNTS 341-346

WIND PRODUCTION, FERC ACCOUNTS 341-346

For each type of production plant listed above, an interim retirement analysis was conducted. PSCo has five Fossil Steam Production generating sites included in this study: Cherokee, Comanche, Craig Hayden, and Pawnee. Hydraulic Production generation sites include Ames, Cabin Creek, Georgetown, Salida, Shoshone, and Tacoma. Other Production generation sites include Alamosa, Blue Spruce, Cherokee, Fort St Vrain, Fruita, Ft. Lupton, Rocky Mountain, Valmont, and Wind to Hydrogen. Wind Production generation sites include Cheyenne Ridge and Rush Creek.

Terminal Retirement Date

The terminal retirement date refers to the year in which a generating unit will be retired from service. The retirement can be for a number of reasons such as the physical end of the generating unit but will generally be driven by economic retirement of the unit. PSCo personnel provided their estimated retirement dates for each generating unit. These dates are based on the current plans and investment in the generating units. Retirement dates for generating units can be found in Appendix D. As new investment is committed to these units or decisions made that units are not economically viable, these retirement dates may change. At this time, these retirement dates are the best estimate of the current lives remaining in the generating assets.

Interim Retirement Curve

Historical data used to develop interim retirement curves that represent an aggregate of many property units in a group. Some of those assets may be long lived, and others may have a short life. The average of those is represented by an interim retirement curve for the group. A group can be a plant account or a functional group. The interim retirement curve is “truncated” (*i.e.*, cut off) at the age the unit will retire. In other

words, if one finds through the analysis that 10 percent of the property in an account will be retired and replaced prior to the end of the life of the unit, the interim retirement curve will model those retirements across the rest of the life of the unit. If a pump is going to last only 10 years but the unit is projected to last 20 years, the shorter life of the pump should affect the depreciation expense charged over the next 10 years. When analyzing a large pool of assets like power plant accounts, these shorter-lived items can be accurately modeled together statistically. Thus, given that interim retirements will occur, this statistical analysis enables one to measure the interim retirement curves applicable to property groups.

Some examples of “long lived” property that are projected to last until the retirement of a unit are: roads, bridges, railroad track, intake/discharge structures, structural steel (and misc. steel), cooling towers, buildings, cranes, dams, ponds, basins, canals, foundations, stacking and reclaiming equipment, surge silos, crushers, transfer towers, fly ash and bottom ash systems, precipitators, bag houses, stack, turbine (except blades) and piping, generator cooling system, vacuum systems, generator and main leads, station transformers, conduits and ducts, station grounding system, start-up diesel generators, and stores equipment.

Some examples of “shorter lived” property that are projected to retire prior to the retirement of the unit are: fences, signs, sprinkler systems, security systems, Intake screens, roofs, cooling fan units, air compressors, fuel oil heaters, heating, ventilation and air conditioners, piping, motors, pumps, conveyors, pulverizers, air preheaters, economizers, control equipment, feedwater heaters, boiler feedwater pumps, forced draft (FD) and induced draft (ID) fans, scrubbers, continuous emissions monitoring systems (CEM), turbine blades and buckets, turbine plant instruments, condensers, control equipment, station service switchgear, and universal power supply (UPS) batteries.

A further discussion of the selection of interim retirement curves for the production accounts follows in the Detailed Discussion section.

Interim Retirement Curve Life Analysis

Historical data (where sufficient data exists) for all units was combined by account to analyze historic activity and develop proposed interim retirement curves. This

combined experience across various generating units was used as a representation of PSCo's retirement history for its production units to model future retirement activity. Proposed interim retirement lives and dispersion curves to reflect the recognition that some assets at each plant will retire prior to the end of the life of the unit were analyzed at an account level for all generating assets within each account.

The prior study utilized interim retirement ratios. After discussion with the Company, it was decided to change from interim retirement ratios to the use of an Iowa Curve to model interim retirement activity. Alliance Consulting Group recommends the use of Iowa Curves, which are used much more widely across the utility industry and more accurately represent the retirement pattern for the units over time. In addition, the Company's other operating companies use interim retirement curves to model interim activity. One weakness of interim retirement ratios is that they do not incorporate the age of individual vintages and how that pattern may change depending on the life cycle of a generating unit.

The life analysis performed for interim retirement activity removes all terminal retirement activity and includes only interim retirement transactions related to units continuing to operate.

Depreciation Study Assumptions

After discussion with the Company, the Company made specific requests to incorporate in the study's scope. These requests impact various functions. Each functional group will be reallocated with certain exceptions specified by the Company. The following items impact the Generation assets:

- Production retirement dates remain the same as the settlement in 2016.
- Interim Retirements lives and curves used to calculate interim retirements.
- Terminal Retirements will be identified and excluded from data in the interim retirement analysis.
- Comanche Common will be separated into two components: retiring with Units 1 & 2 and Unit 3.
- No reallocation of Comanche, Craig Unit 1, Rush Creek or Cheyenne Ridge reserves.
- Separate Wind Production from Other Production.
- Valmont 6 and Valmont 7 & 8 should be studied separately.

- 1898 & CO. Decommissioning study without GSU used for the estimate of terminal net salvage with the exception of expenditures for Ponnequin which are actuals.

The Company requested that certain assets that will go into service after December 31, 2020 be included in the depreciation study:

- Proforma Community Solar Gardens and Manchief are in the study scope.
- Manchief Other Production plant should be allocated like Blue Spruce.

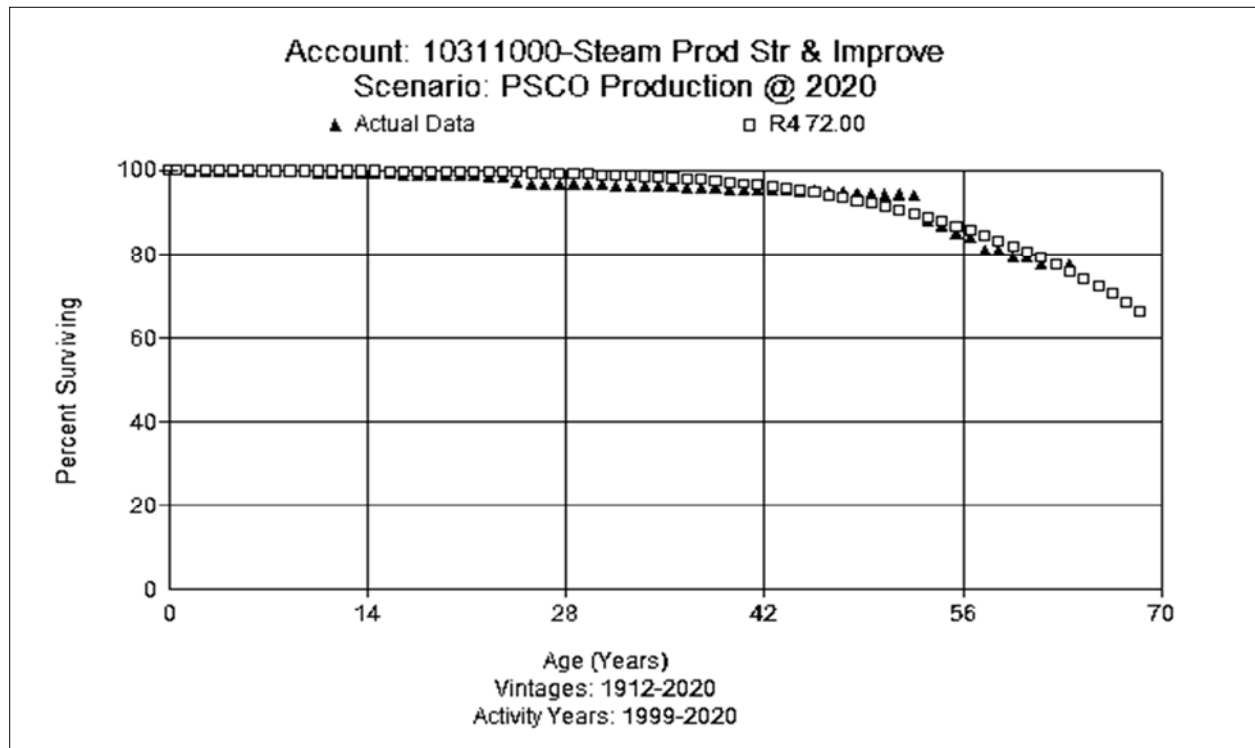
The Company gave the following instructions that impact the Transmission, Distribution, and General functions:

- Do not change lives or net salvage parameters for groups 370 and 370.2. Those accounts contain the assets that are going to be retired and the undepreciated balances be transferred to a regulatory asset recommended by Company witness Ms. Wold.
- Develop life estimates, net salvage rates, and depreciation accrual rates for Account 363 Energy Storage Equipment, Account 370.02 Meters-AGIS-AMI Equipment and 371.40 Installations on Customer's Premises- EV. Account 397 has various sub-accounts which will be combined into one for the depreciation study.
- Leasehold plant will not be included in the depreciation study and will be amortized over term of the lease.

STEAM PRODUCTION

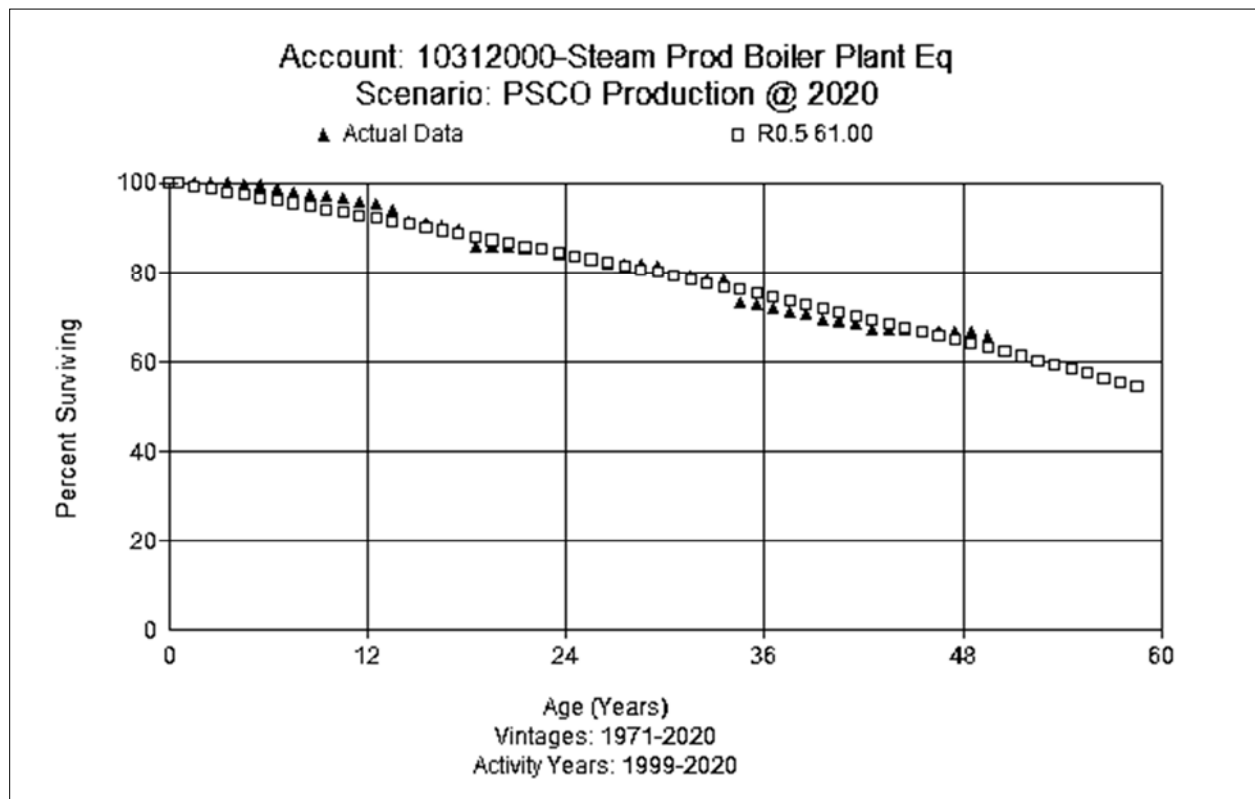
FERC Account 311.0 Structures and Improvements (72 R4)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each power plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 72 R4 dispersion curve for interim retirements, which is shown below.



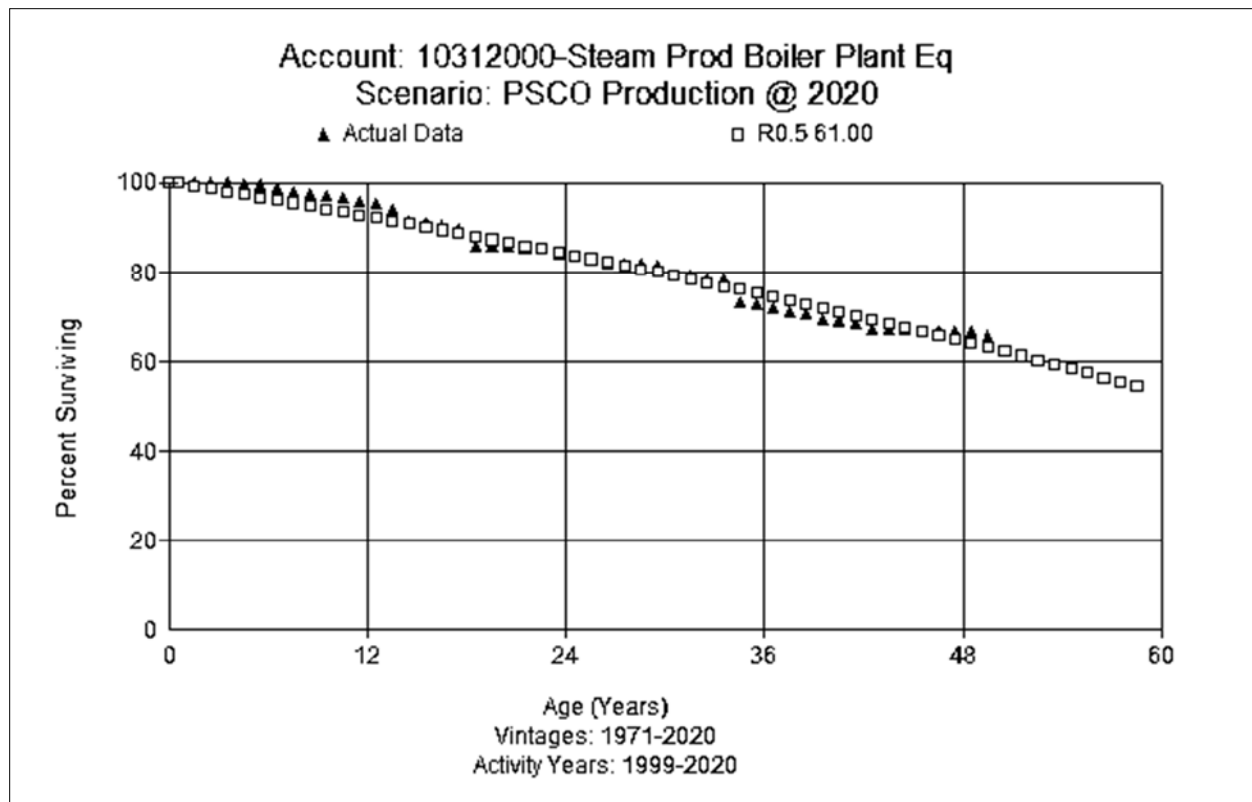
FERC Account 312.0 Boiler Plant Equipment (61 R0.5)

This account consists of boiler plant equipment, bag houses, preheaters, and other related equipment. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. Discussions with Company personnel indicated that they believe that the turbogenerators account would have a longer average interim retirement life than the boiler plant. Company personnel indicated that 69 years for turbogenerators is reasonable. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 61 R0.5 dispersion curve for interim retirements, which is shown below.



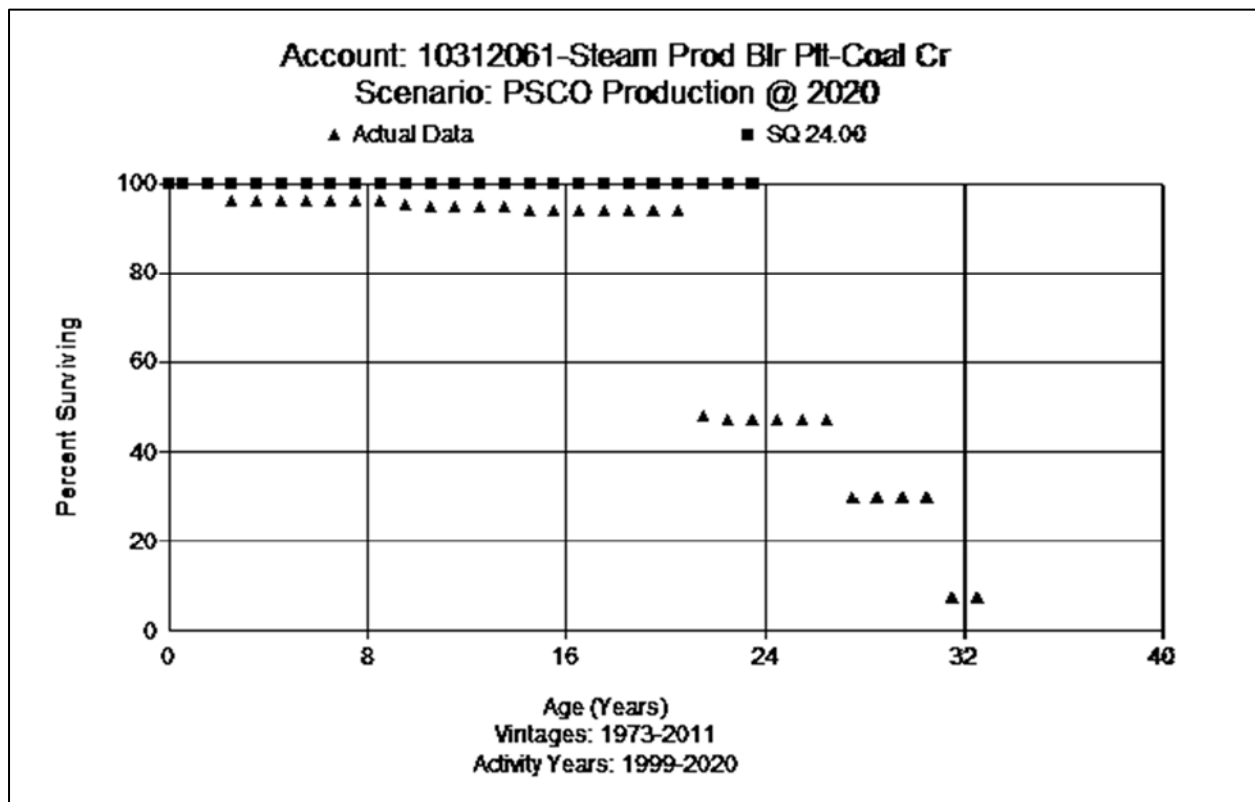
FERC Account 312.0 Boiler Plant Equipment AQIR (61 R0.5)

This account consists of air quality control systems and other related equipment. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. Discussions with Company personnel indicated that they are only 10 years into new air quality systems. The equipment is mostly passive, such as steel, and therefore is expected to have a similar life as Account 312. This study recommends the same 61 R0.5 dispersion curve for interim retirements shown below.



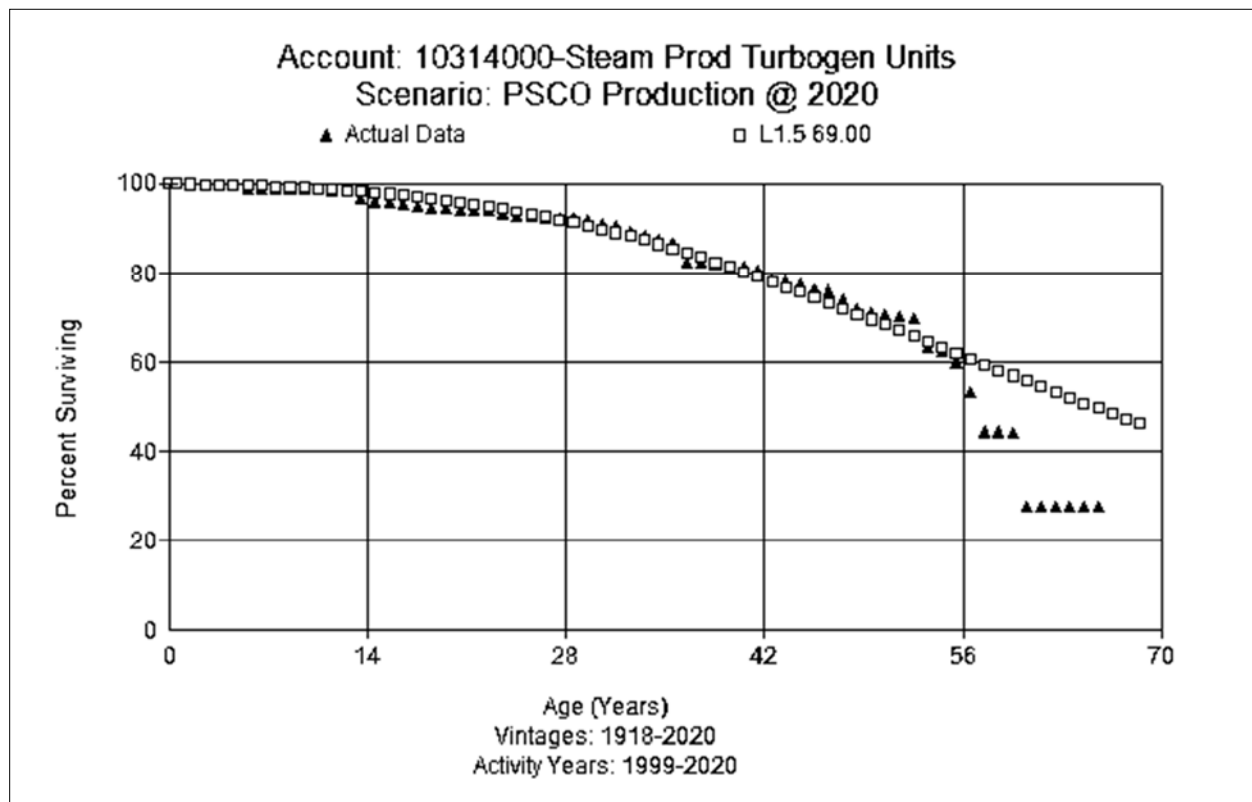
FERC Account 312.2 Coal Cars (24 SQ)

This account includes the cost of coal cars used in producing electricity. There is approximately \$20.0 million in this account as of December 31, 2020. Based on judgment and the type of assets in this account, this Study recommends a 24-year life and the SQ dispersion. A graph of the observed life table versus the proposed 24-year life is shown below.



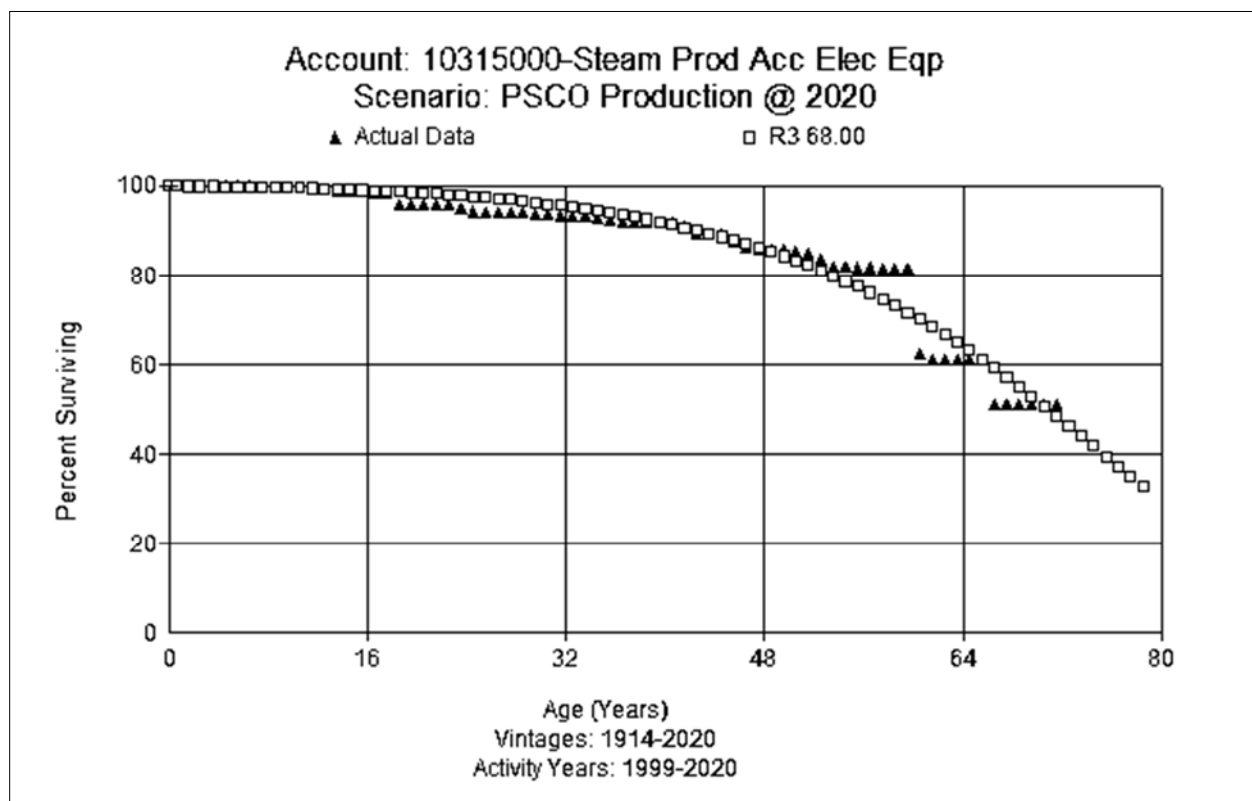
FERC Account 314.0 Turbogenerator Equipment (69 L1.5)

This account consists of turbogenerator equipment, stationary blades, turbine control systems, and other related assets at each power plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. Discussions with Company personnel indicated they believe that the turbogenerators would have a longer average interim retirement life than the boiler plant. They believe 69 years for turbogenerators is reasonable. After reviewing visual matches of various curves across the bands analyzed, considering the types of assets in this account, and discussions with Company personnel, this study recommends a 69 L1.5 dispersion curve for interim retirements, which is shown below.



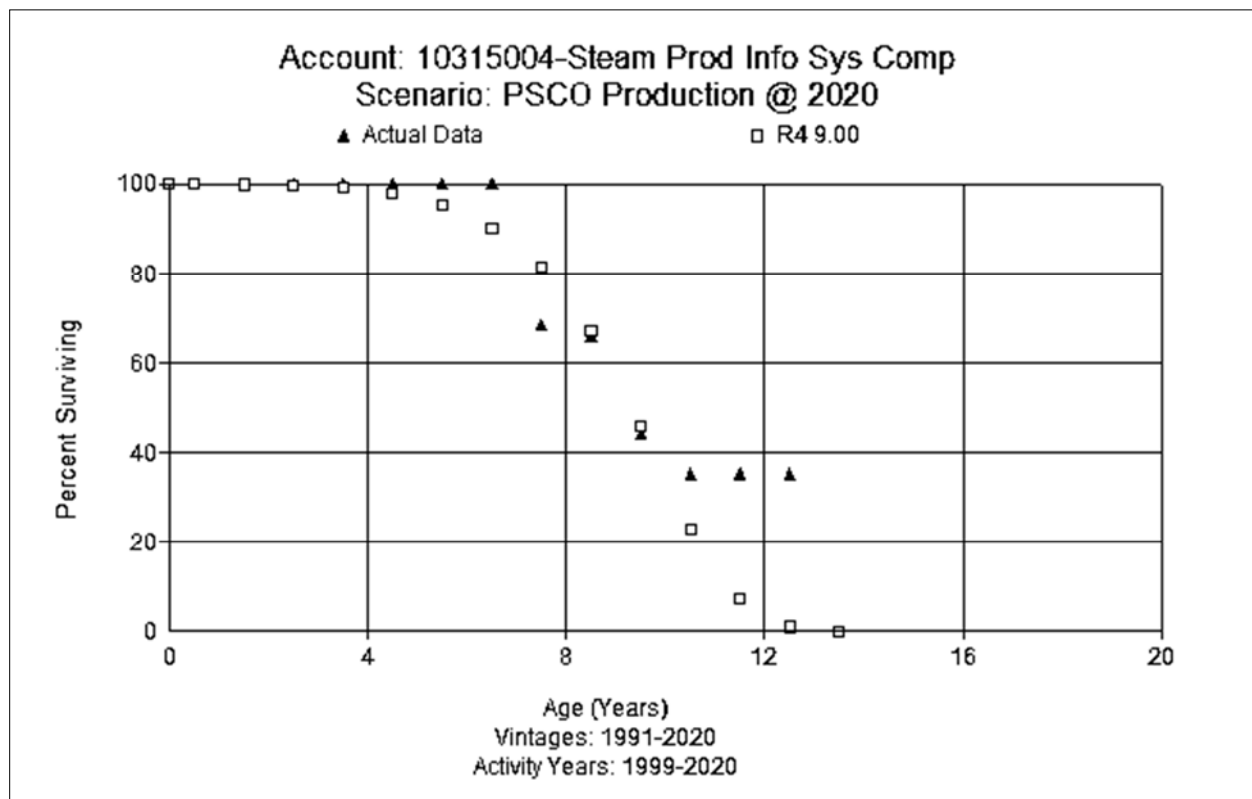
FERC Account 315.0 Accessory Electric Equipment (68 R3)

This account consists of power transformer, regulators, and related assets at each power plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. Discussions with Company personnel indicated they believe the replacement timeframe is on the lower end of what is shown in the historical analysis. There are issues with finding OEM parts and also the full component may fail and need to be replaced while in some other accounts, parts can be replaced. Mostly, these are non-moving parts and a 60+ year life in general is not unreasonable. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 68 R3 dispersion curve for interim retirements, which is shown below.



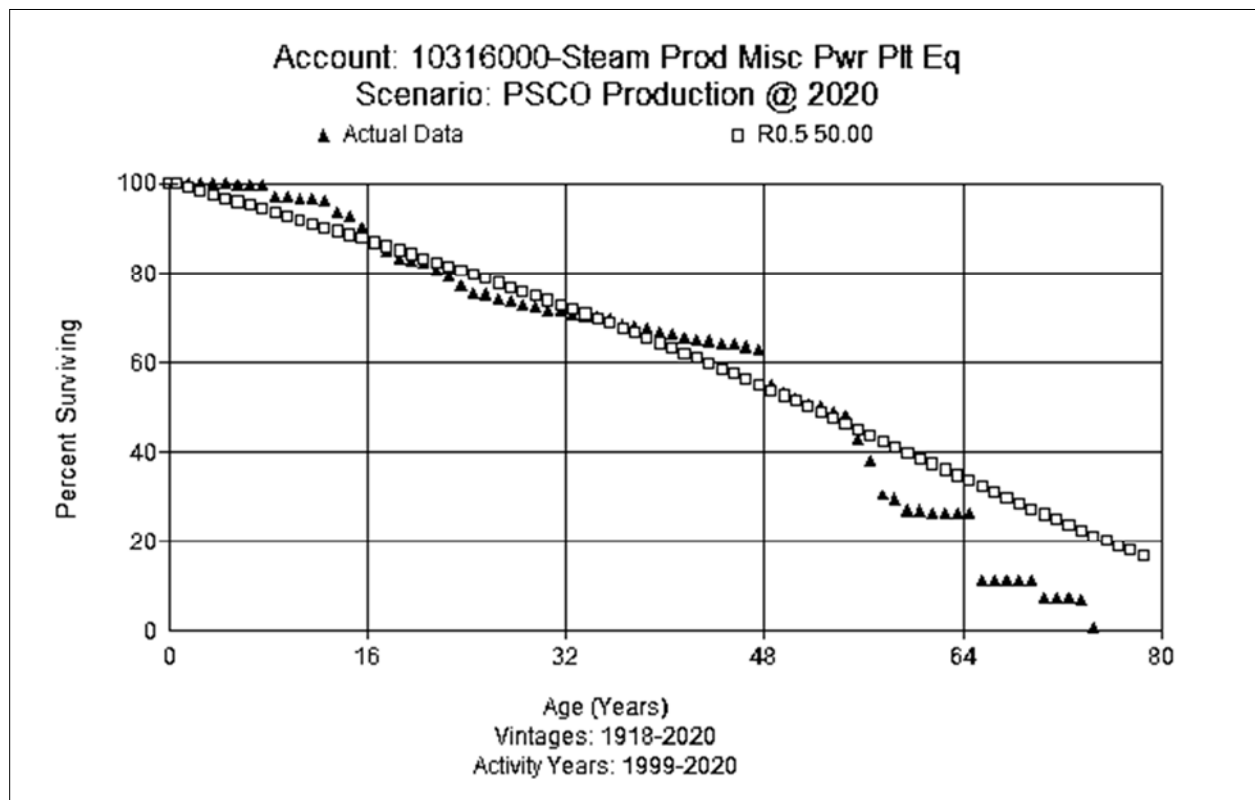
FERC Account 315.2 Computers and Peripherals (9 R4)

This account consists of computers, peripherals, and station control related assets at each plant. Retirement dates for each unit are found in Appendix D. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 9 R4 dispersion curve for interim retirements, which is shown below.



FERC Accounts 316.0 Miscellaneous Power Plant Equipment (50 R0.5)

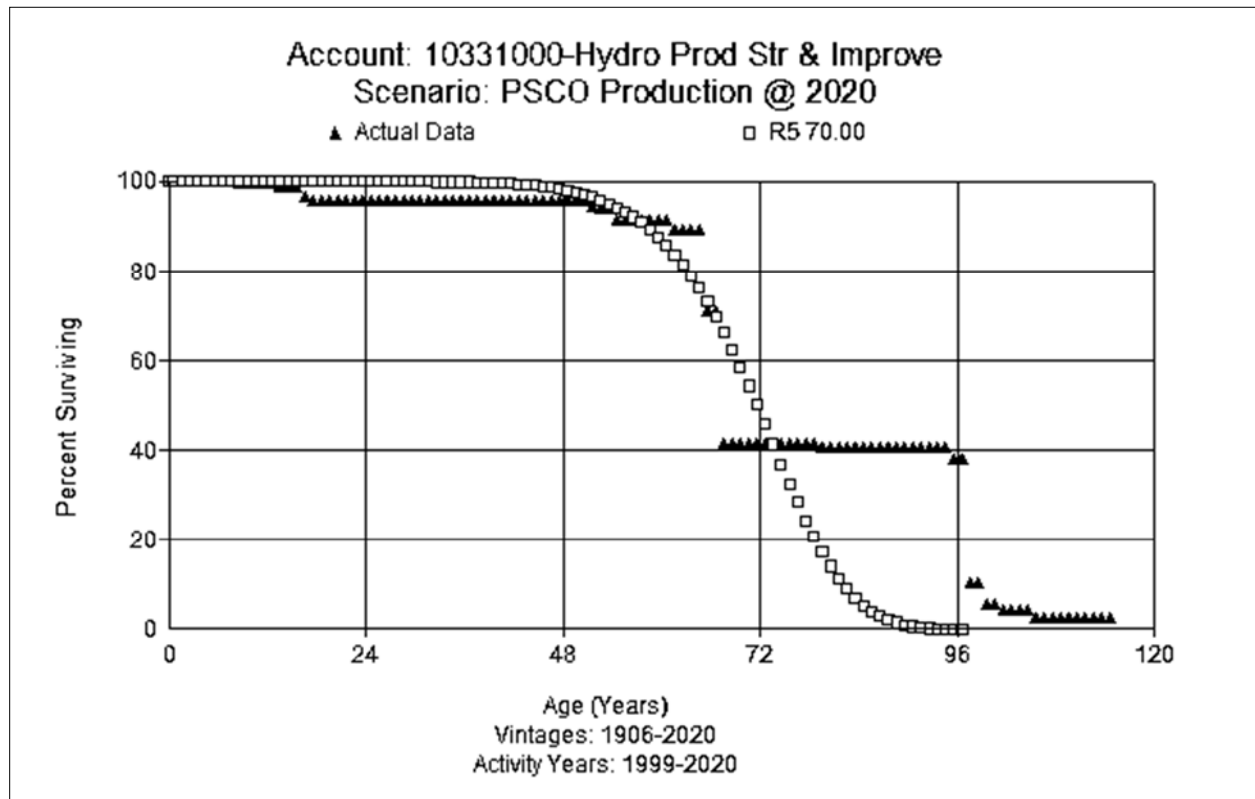
This account consists of tanks, pumps, work equipment, and other related assets at each power plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 50 R0.5 dispersion curve for interim retirements, which is shown below.



HYDRAULIC (HYDRO) PRODUCTION

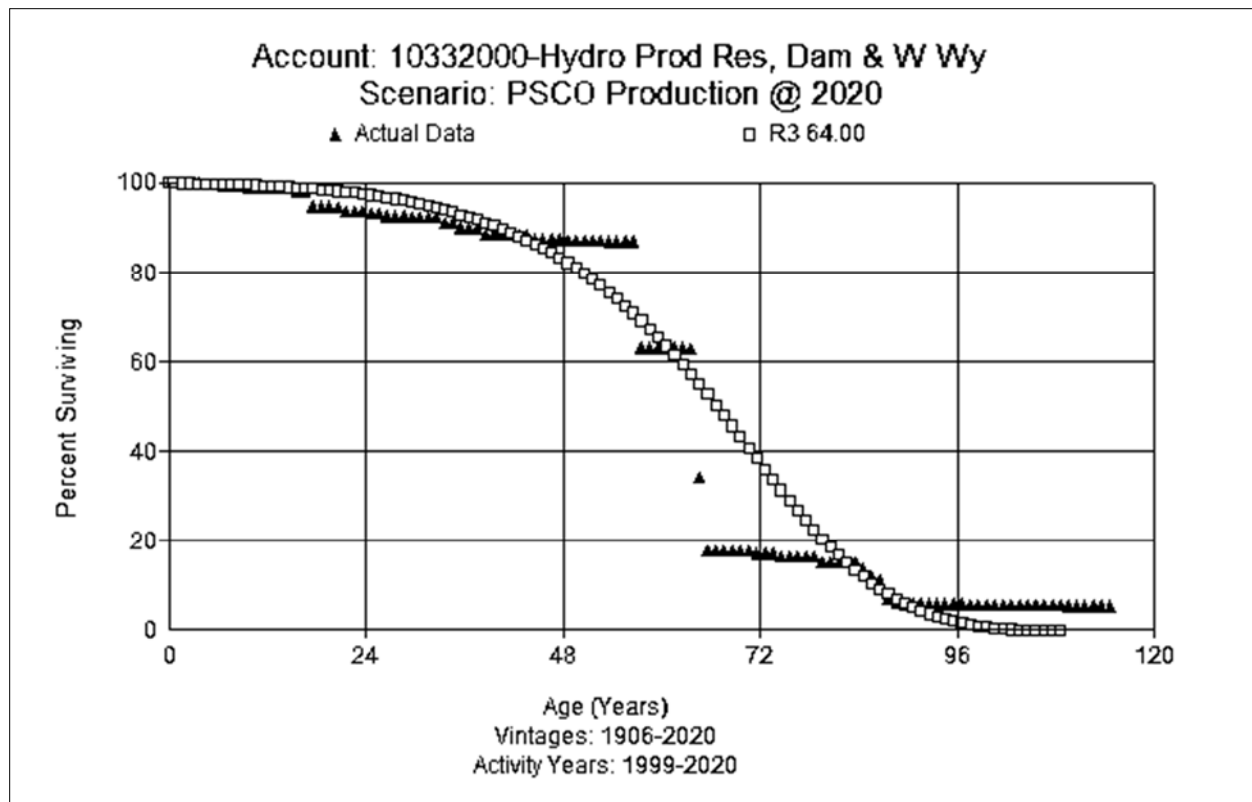
FERC Account 331.0 Structures and Improvements (70 R5)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 70 R5 dispersion curve for interim retirements, which is shown below.



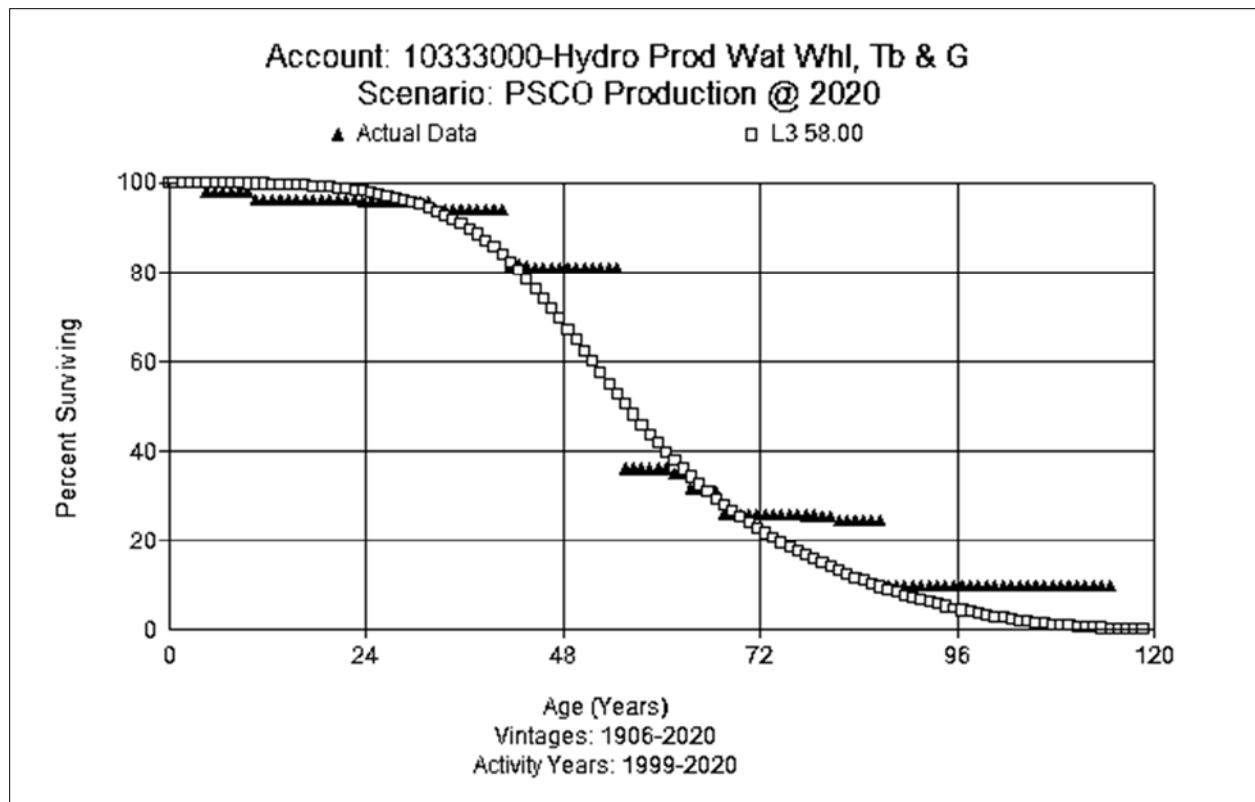
FERC Account 332.0 Reservoirs, Dams and Waterways (64 R3)

This account consists of dams, penstocks, spillways, hoists, foundations, intakes, and other related equipment. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 64 R3 dispersion curve for interim retirements, which is shown below.



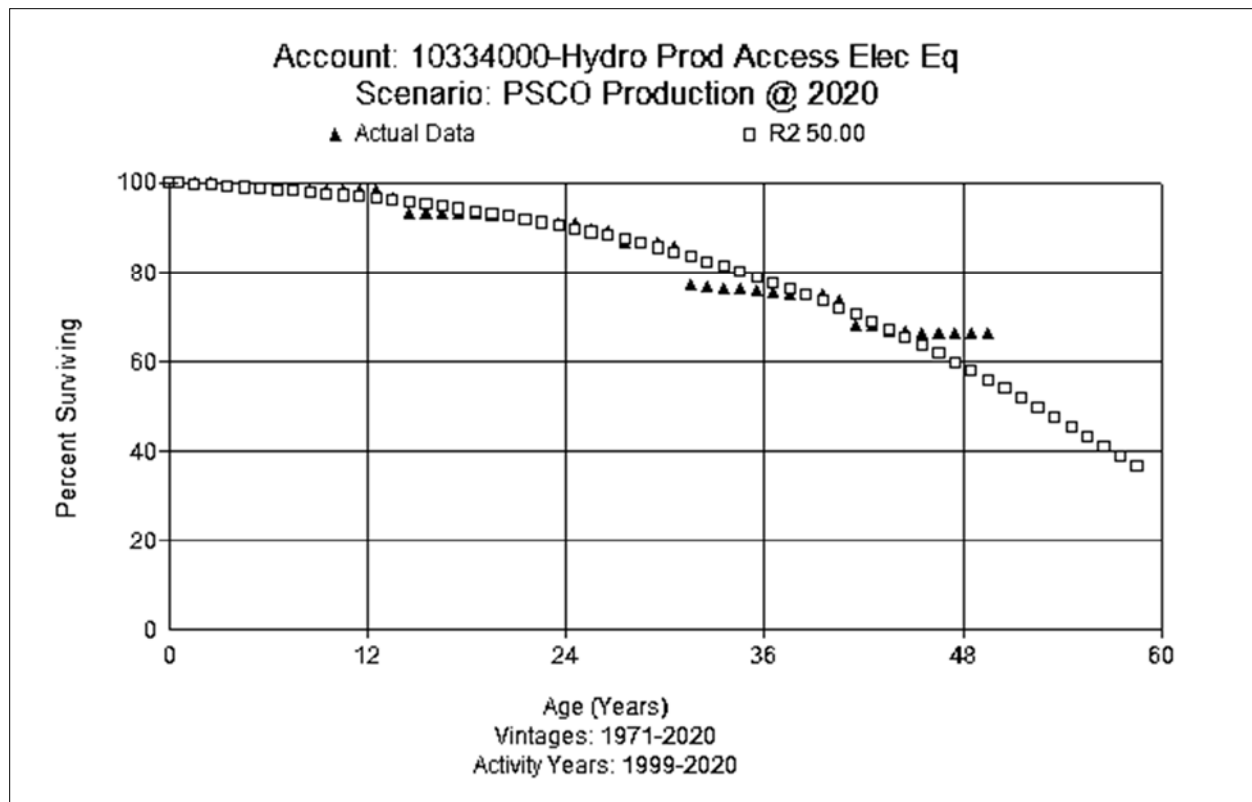
FERC Account 333.0 Waterwheels, Turbines and Generators (58 L3)

This account consists of pumps, generators, turbines, valves, and other related assets at each plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. After reviewing visual matches of various curves across the bands analyzed, considering the types of assets in this account, and discussions with Company personnel, this study recommends a 58 L3 dispersion curve for interim retirements, which is shown below.



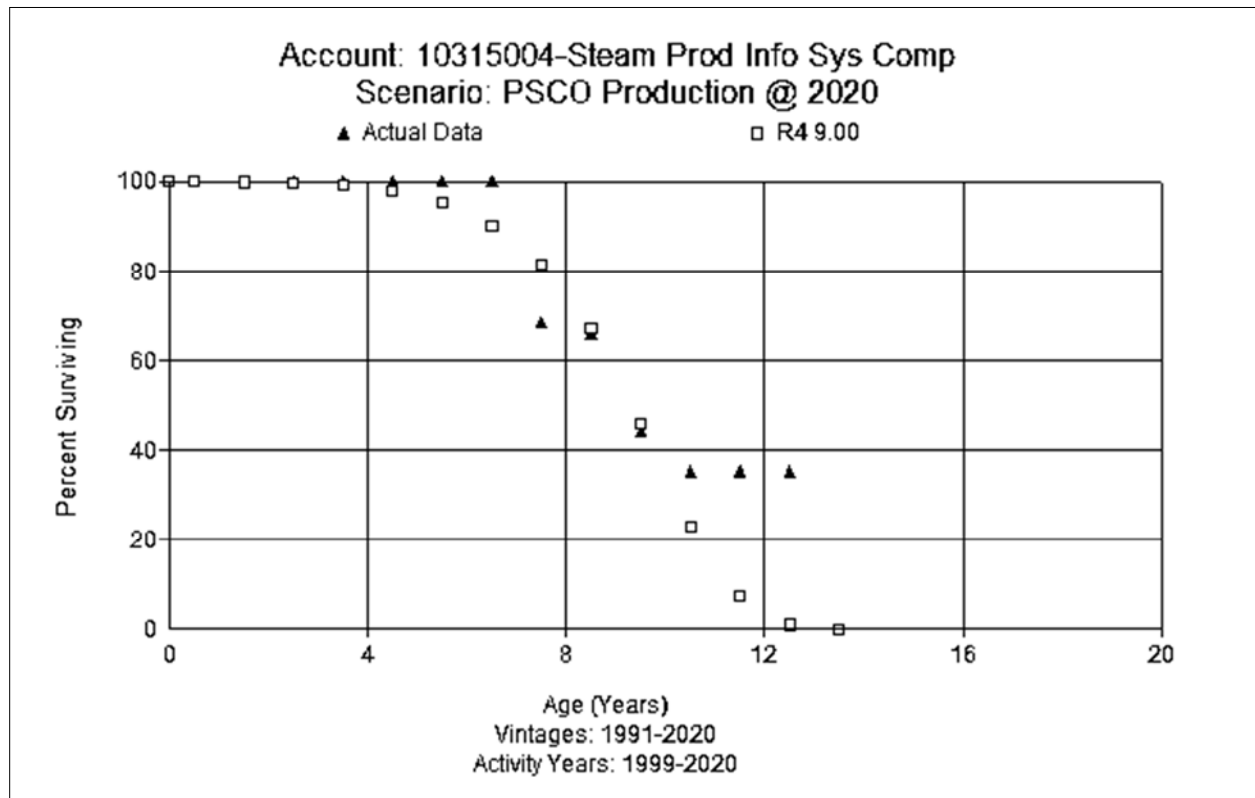
FERC Account 334.0 Accessory Electric Equipment (50 R2)

This account consists of generators, control systems, exciter, pumps, turbines, valves, and related assets at each plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 50 R2 dispersion curve for interim retirements, which is shown below.



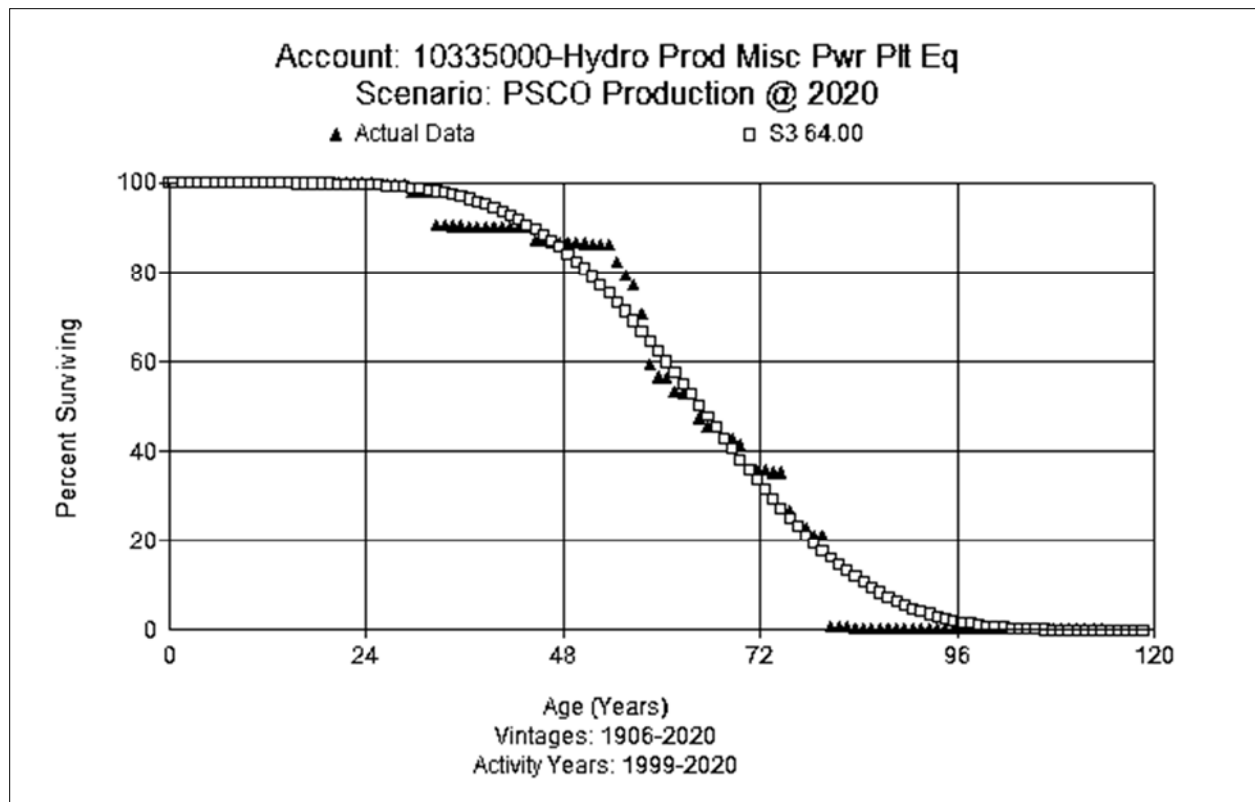
FERC Account 334.2 Computers and Peripherals (9 R4)

This account consists of computers, peripherals, and station control related assets at each plant. Retirement dates for each unit are found in Appendix D. Due to the similarity of assets, the same analysis used for Steam Account 315.2 is being recommended here. The study recommended 9 R4 dispersion curve for interim retirements is shown below.



FERC Accounts 335.0 Miscellaneous Power Plant Equipment (64 S3)

This account consists of station controls, pumps, work equipment, and other related assets at each plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 64 S3 dispersion curve for interim retirements, which is shown below.

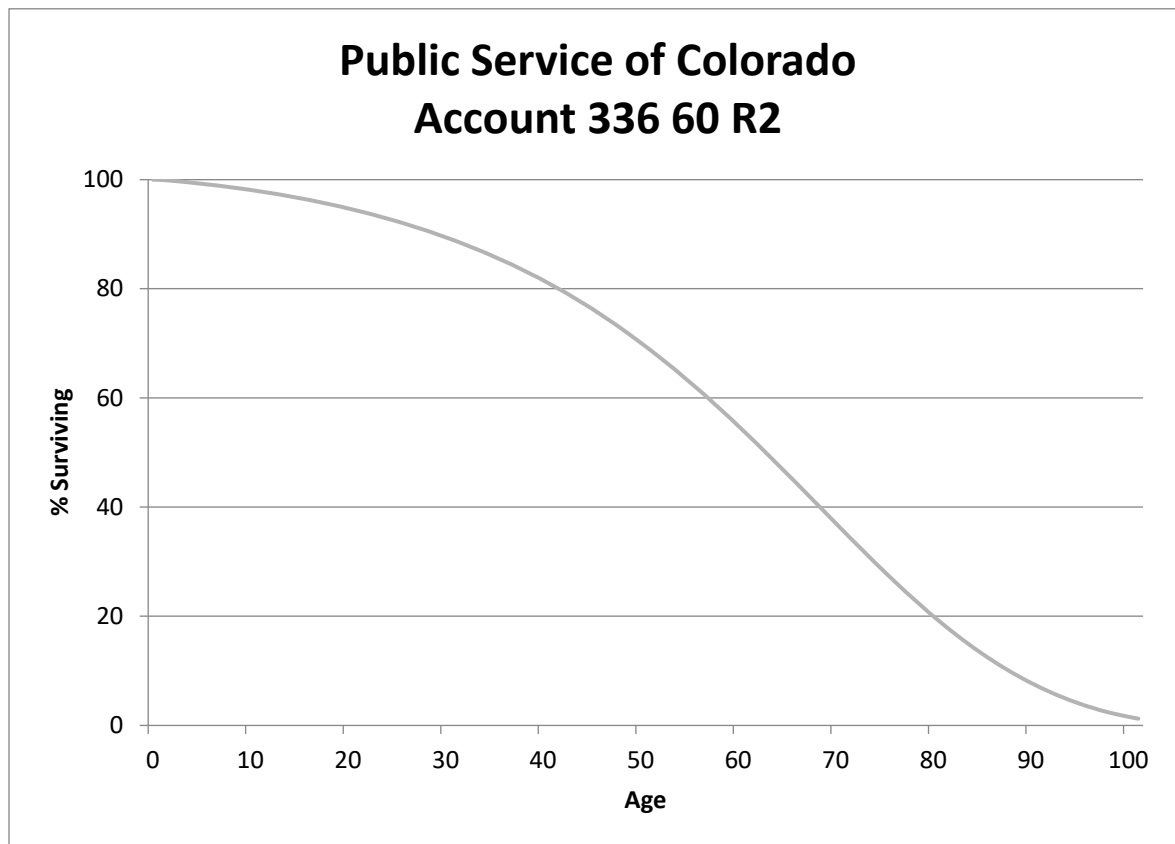


FERC Accounts 335.2 Recreational Facilities (60 R2)

This account consists of yard improvements at each plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. There was insufficient activity for analysis. Based on the types of assets in this account, this study recommends a 60 R2 dispersion curve for interim retirements. A representative curve shape is shown in Account 336 below.

FERC Accounts 336.0 Miscellaneous Power Plant Equipment (60 R2)

This account consists of bridges, road, and yard improvements at each plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. There was insufficient activity for analysis. Based on the types of assets in this account, this study recommends a 60 R2 dispersion curve for interim retirements. A representative curve shape is shown below.



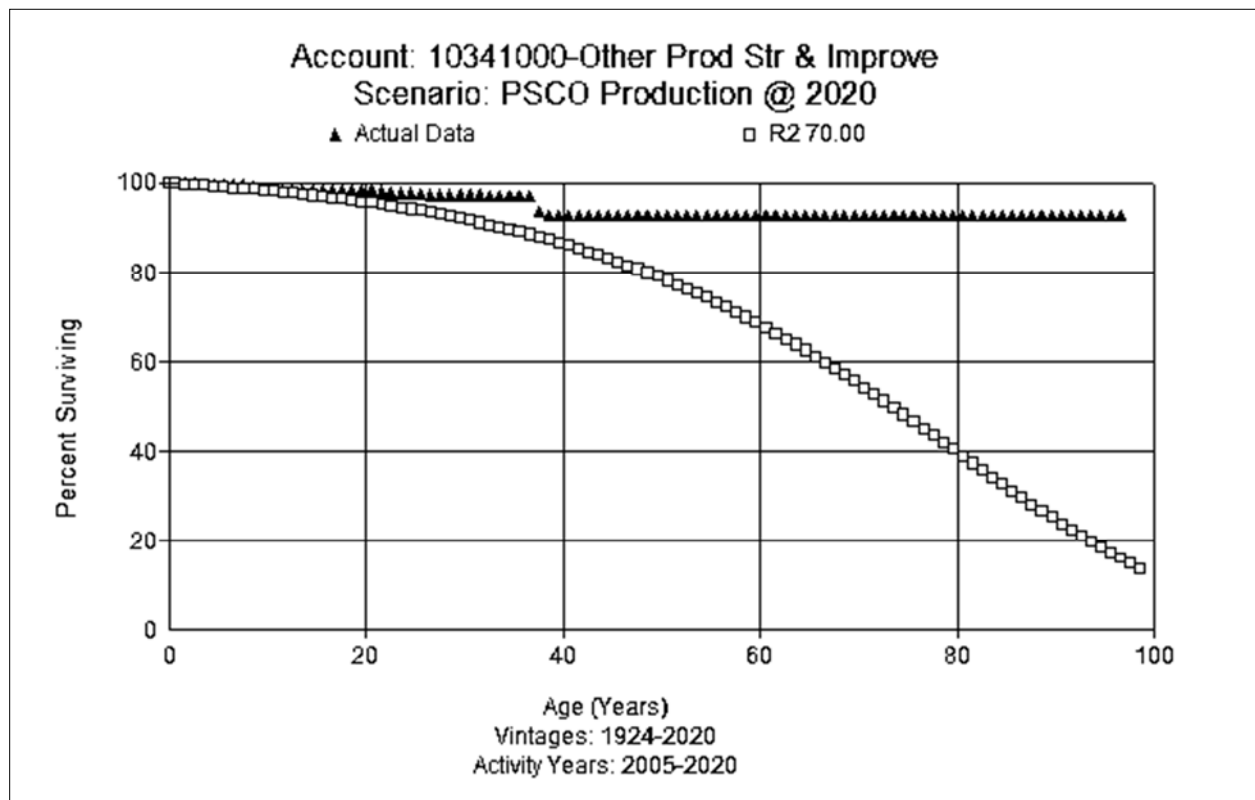
OTHER PRODUCTION

Interim Retirement Curve

Historical data for all units was combined by account for accounts 341-346 to analyze historic activity and develop proposed interim retirement curves. This combined experience across various generating units was used as a representation of PSCo's retirement history for other production to model future retirement activity. Proposed interim retirement lives and dispersion curves, chosen to reflect the recognition that some assets at each plant will retire prior to the end of the life of the unit, were analyzed at an account level for all generating assets within each account.

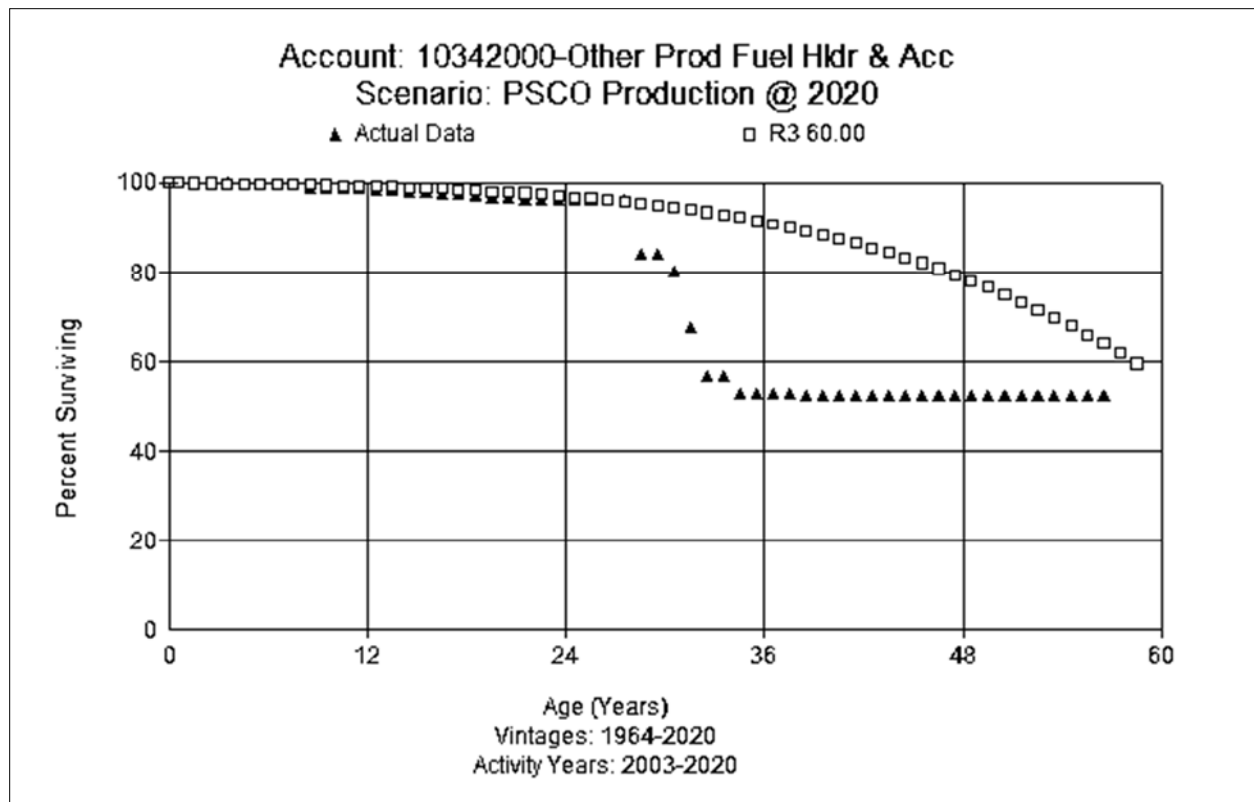
FERC Account 341.0 Structures and Improvements (70 R2)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each power plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. There is little activity on which to base a life selection. After reviewing visual matches of various curves across the bands analyzed, considering the types of assets in this account, and judgment, this study recommends a 70 R2 dispersion curve for interim retirements, which is shown below.



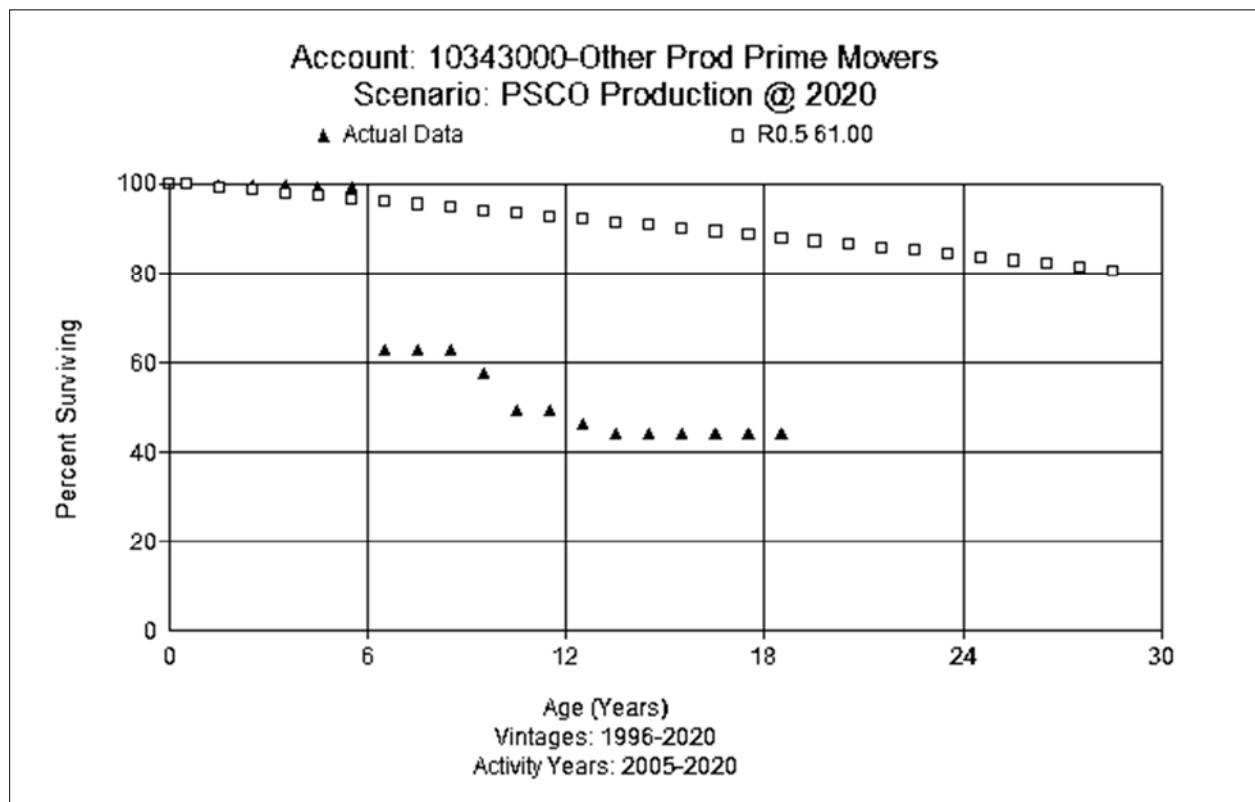
FERC Account 342.0 Fuel Holders and Accessory Equipment (60 R3)

This account consists of auxiliary boilers, feedwater systems, pumps, storage tanks, natural gas/fuel oil piping, and other related assets at each power plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. All bands show a life that is lower than normally experienced for interim retirements in this account. Based on judgment, this study recommends a 60 R3 dispersion curve for interim retirements, which is shown below.



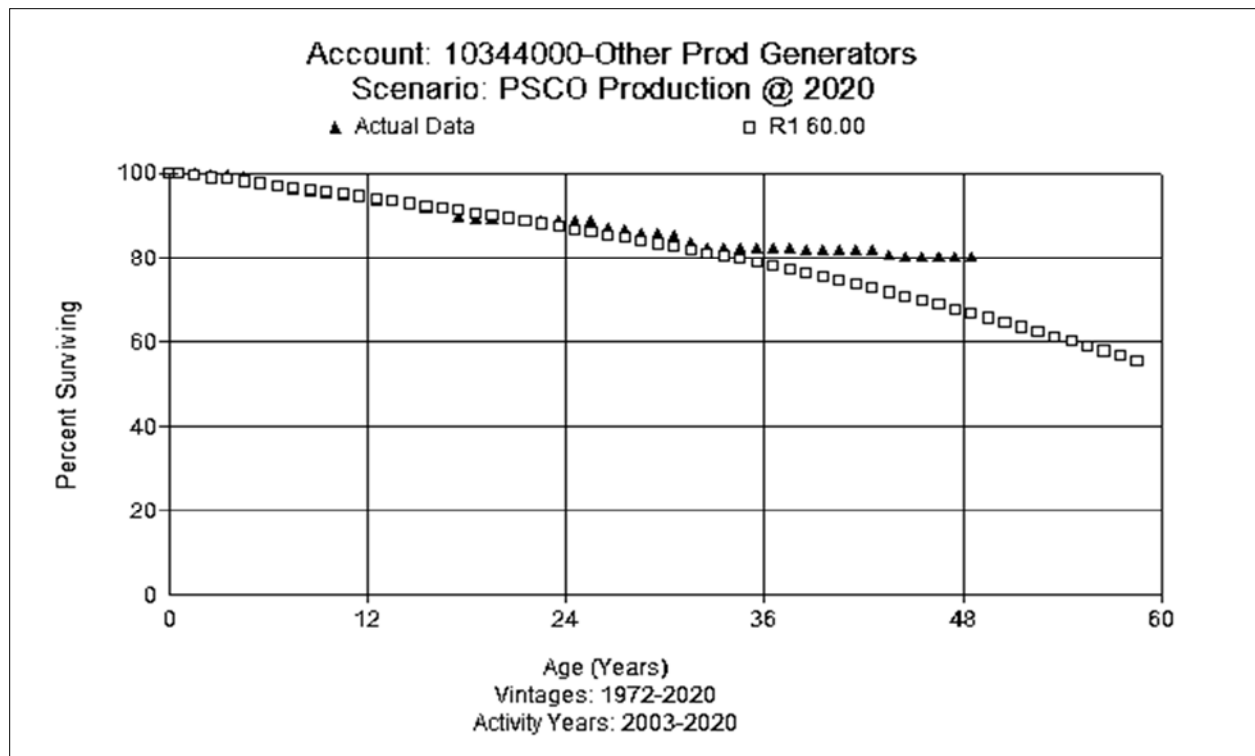
FERC Account 343.0 Prime Movers (61 R0.5)

This account consists of heat recovery steam generators, cooling tower systems, foundations, gas turbines, controls, tack mufflers, and other related assets at each power plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. Discussions with Company personnel indicated that this account should be comparable to steam boiler plant. A majority of the investment is at Cherokee and Ft. Saint Vrain. The visual fits show a life that is much lower than normally experienced for interim retirements in this account. Based on judgment and the recommendation for Account 312, this study recommends a 61 R0.5 dispersion curve for interim retirements, which is shown below.



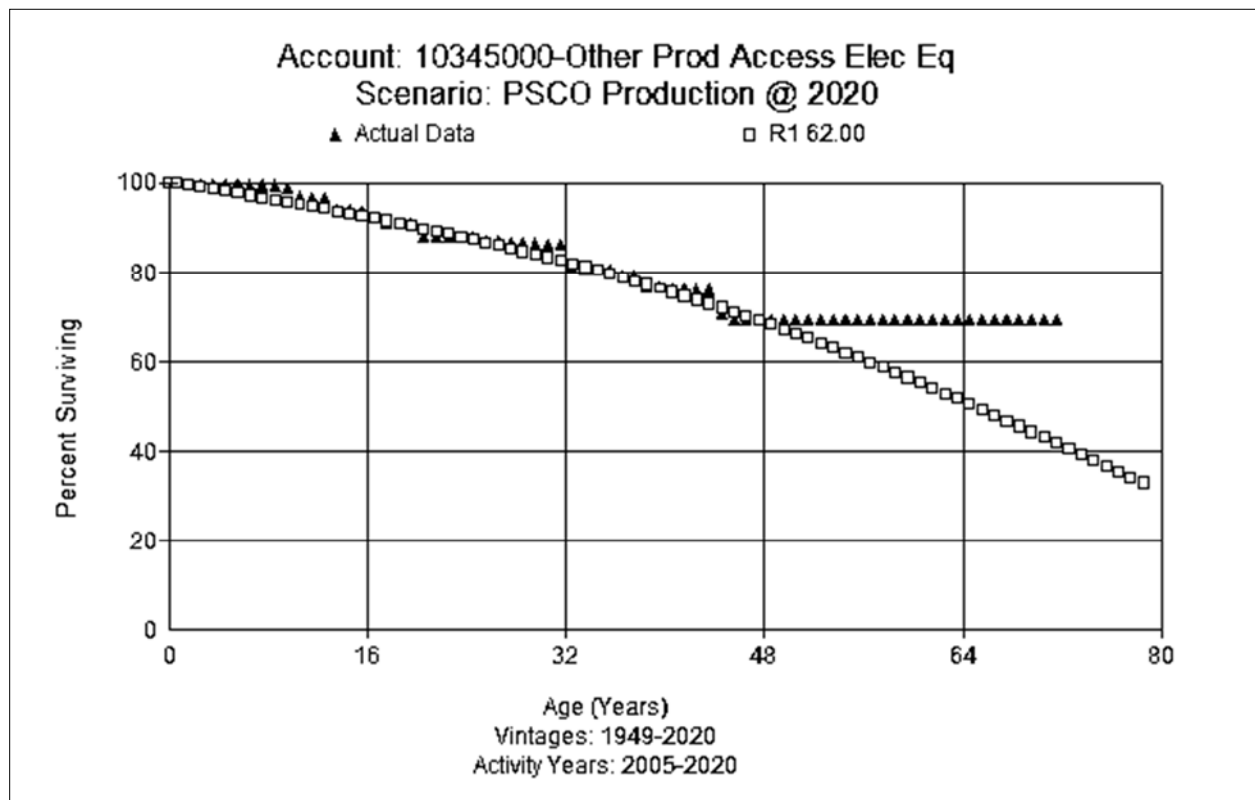
FERC Account 344.0 Generators (60 R1)

This account consists of generators, gas turbines and control systems, circulating water systems, and other related assets at each power plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. Discussions with Company personnel indicated that the rotating parts are replaced every 5-6 years, hot gas path components are replaced periodically, and rotors are replaced at least once during the life of the unit. Around half of the assets would be retired over the life of the units. There is little data on which to base a life selection. All bands show a life that is slightly longer than is normally expected for interim retirements in this account. The R1 60 in the full band is a reasonable fit. Based on judgment, this study recommends a 60 R1 dispersion curve for interim retirements, which is shown below.



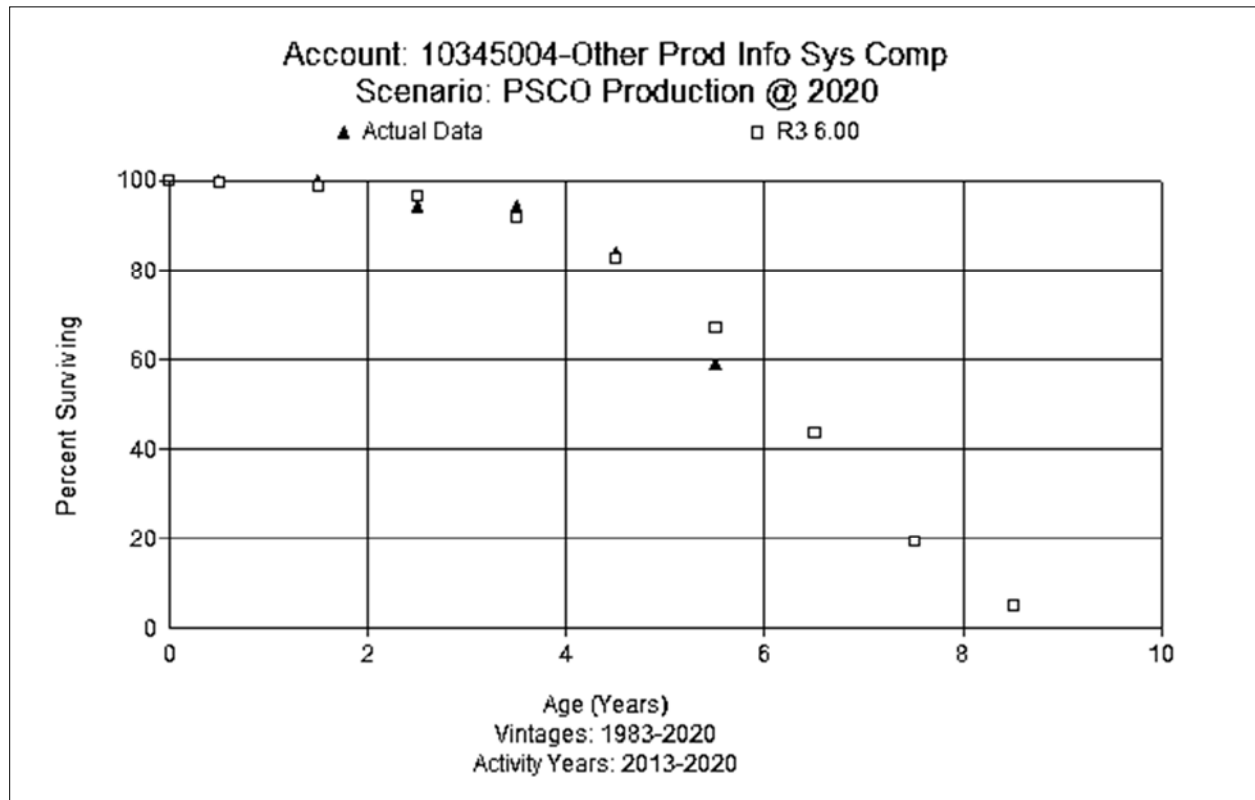
FERC Account 345.0 Accessory Electric Equipment (62 R1)

This account consists of station controls, motor control center, station wiring, fire protection system, power supply, regulators, and related assets at each power plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. All bands show a life that is between 55 and 75 years. Based on judgment, this study recommends a 62 R1 dispersion curve for interim retirements, which is shown below.



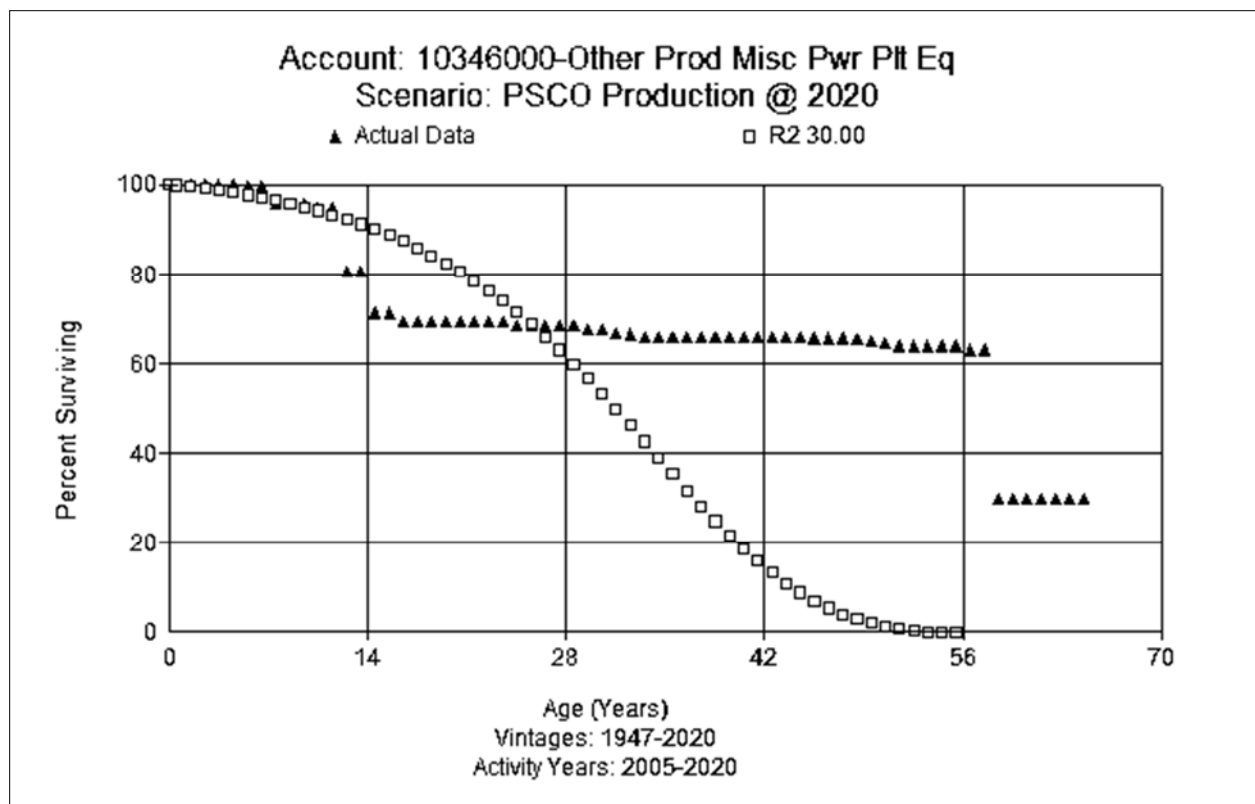
FERC Account 345.2 Computers and Peripherals (6 R3)

This account consists of computers, peripherals, and station control related assets at each plant. Retirement dates for each unit are found in Appendix D. These assets are driven by changes in technology and tend to have a shorter life than other equipment. This study recommended 6 R3 dispersion curve for interim retirements is shown below.



FERC Accounts 346.0 Miscellaneous Power Plant Equipment (30 R2)

This account consists of Instruments for air systems, work equipment, test equipment, pumps, fire protection systems, and other related assets at each power plant. Retirement dates for each unit are found in Appendix D. The prior study utilized interim retirement ratios. All bands show a life that is lower than what is expected for interim retirements in this account. Based on judgment, this study recommends a 30 R2 dispersion curve for interim retirements, which is shown below.



WIND PRODUCTION

PSCo has added two wind farms to its other production function: Cheyenne Ridge in 2018 and Rush Creek in 2020. As of December 31, 2020, Cheyenne Ridge had a total plant investment of \$654.8 million and Rush Creek had \$897.5 million. Given the lack of data and the current age of the plants, this study estimates no interim retirements for wind assets. This will be reviewed in the next depreciation study.

FERC Account 341.0 Structures and Improvements (25 SQ)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each wind farm. Retirement dates for each unit are found in Appendix D.

FERC Account 342.0 Fuel Holders and Accessory Equipment (25 SQ)

This account consists of auxiliary boilers, feedwater systems, pumps, storage tanks, natural gas/fuel oil piping, and other related assets at each wind farm. Retirement dates for each unit are found in Appendix D.

FERC Account 344.0 Generators (25 SQ)

This account consists of generators, control systems, and other related assets at each wind farm. Retirement dates for each unit are found in Appendix D.

FERC Account 345.0 Accessory Electric Equipment (25 SQ)

This account consists of station controls, motor control center, station wiring, fire protection system, power supply, regulators, and related assets at each wind farm. Retirement dates for each unit are found in Appendix D.

FERC Accounts 346.0 Miscellaneous Power Plant Equipment (25 SQ)

This account consists of instruments for air systems, work equipment, test equipment, pumps, fire protection systems, and other related assets at each wind farm. Retirement dates for each unit are found in Appendix D.

PROFORMA SOLAR PRODUCTION

PSCo intends to add solar production units to its portfolio of generating assets. Two solar gardens are planned to come online in 2021 at the Arapahoe and Valmont locations. The Study recommendations are based on current industry estimates for these types of assets and judgment. See Appendix A-3 for the rate calculations.

FERC Account 341.0 Structures and Improvements (25 R2)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each solar facility. Retirement dates for each unit are found in Appendix D.

FERC Account 342.0 Fuel Holders and Accessory Equipment (25 R2)

This account consists of auxiliary boilers, feedwater systems, pumps, storage tanks, natural gas/fuel oil piping, and other related assets at each solar facility. Retirement dates for each unit are found in Appendix D.

FERC Account 344.0 Generators (25 R2)

This account consists of generators, control systems, and other related assets at each solar facility. Retirement dates for each unit are found in Appendix D.

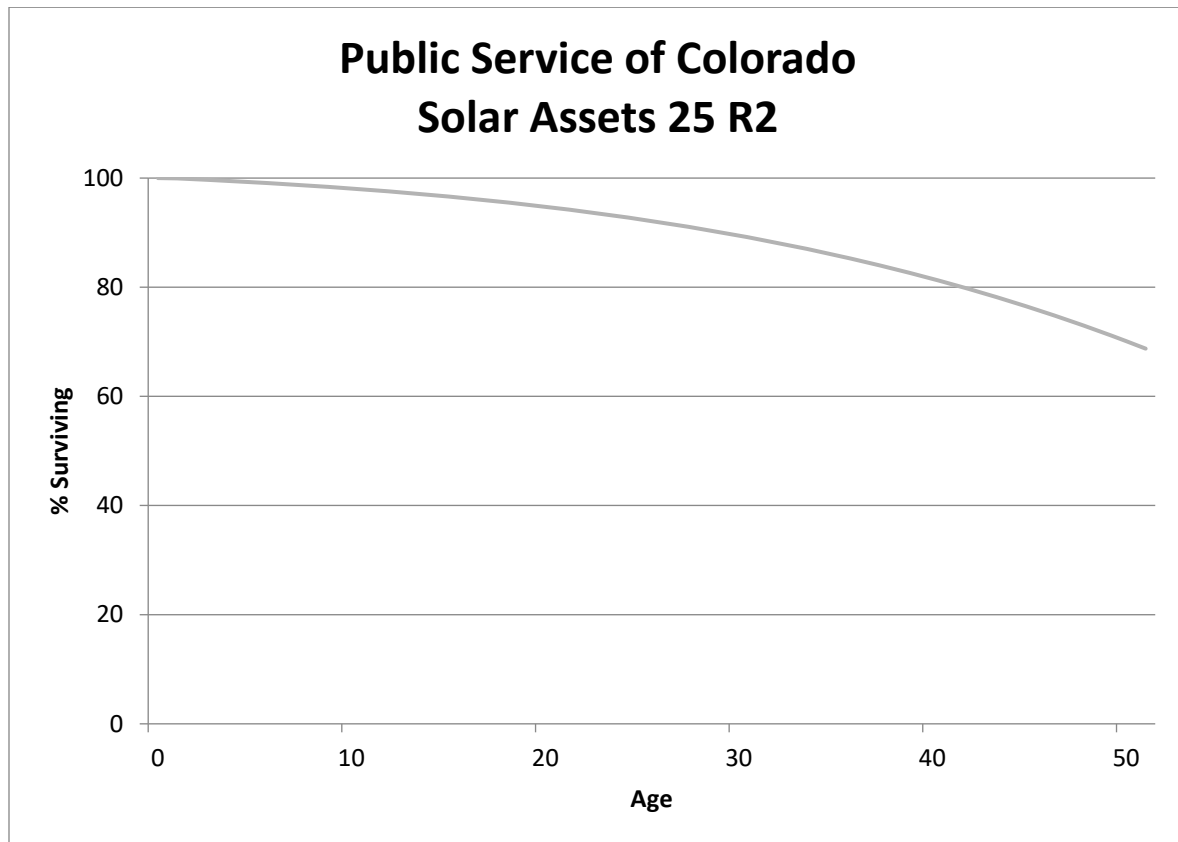
FERC Account 345.0 Accessory Electric Equipment (25 R2)

This account consists of station controls, motor control center, station wiring, fire protection system, power supply, regulators, and related assets at each solar facility. Retirement dates for each unit are found in Appendix D.

FERC Accounts 346.0 Miscellaneous Power Plant Equipment (25 R2)

This account consists of Instruments for air systems, work equipment, test equipment, pumps, fire protection systems, and other related assets at each solar facility. Retirement dates for each unit are found in Appendix D.

Using judgment, a 25 R2 interim retirement curve is recommended for all solar accounts. Both solar garden facilities are estimated to have a 25-year life span. A generic curve showing the retirement pattern of the recommended interim retirement curve is shown below.



PROFORMA OTHER PRODUCTION

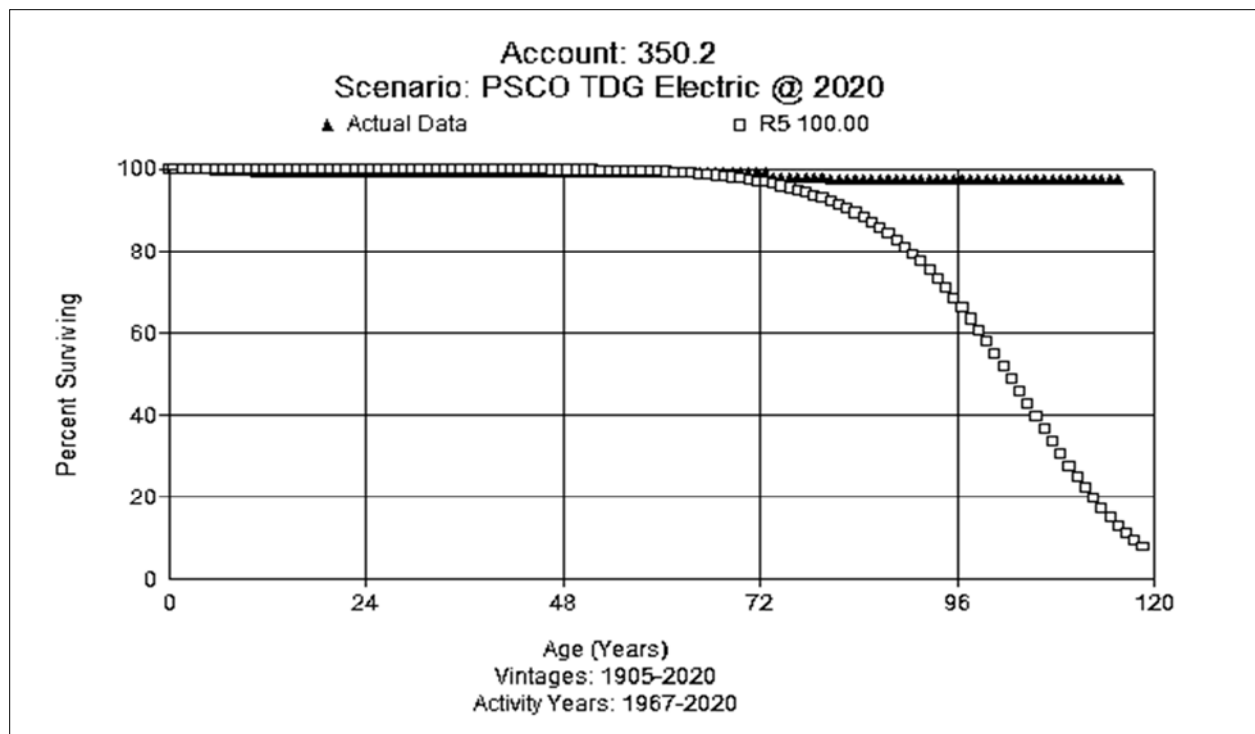
PSCo intends to add an additional plant, Manchief. Manchief will be purchased in 2022 from Southwest Operating Company, LLC. The acquisition of this facility and its life were approved in Docket No. 19A-0409E. Data provided by the Company indicates that this facility is similar to Blue Spruce. Based on the current investment at Blue Spruce, the total cost of Manchief is allocated to the plant account level. This Study recommends the use of the same interim retirement life and curves for the accounts in the Other Production function. See Appendix A-3 for the rate calculations.

TRANSMISSION PLANT

Transmission Accounts, FERC Accounts 350.2–359.0

FERC Account 350.2 Land Rights (100 R5)

This account includes the cost of rights of way in connection with transmission plant. The balance in this account is \$96.1 million. Currently, the life for this account is 100 years with an R5 dispersion. There is limited information on which to perform actuarial analysis. Based on judgment and the type of assets in this account, this Study recommends retaining the 100-year life and the R5 dispersion. A graph of the observed life table versus the proposed curve is shown below.

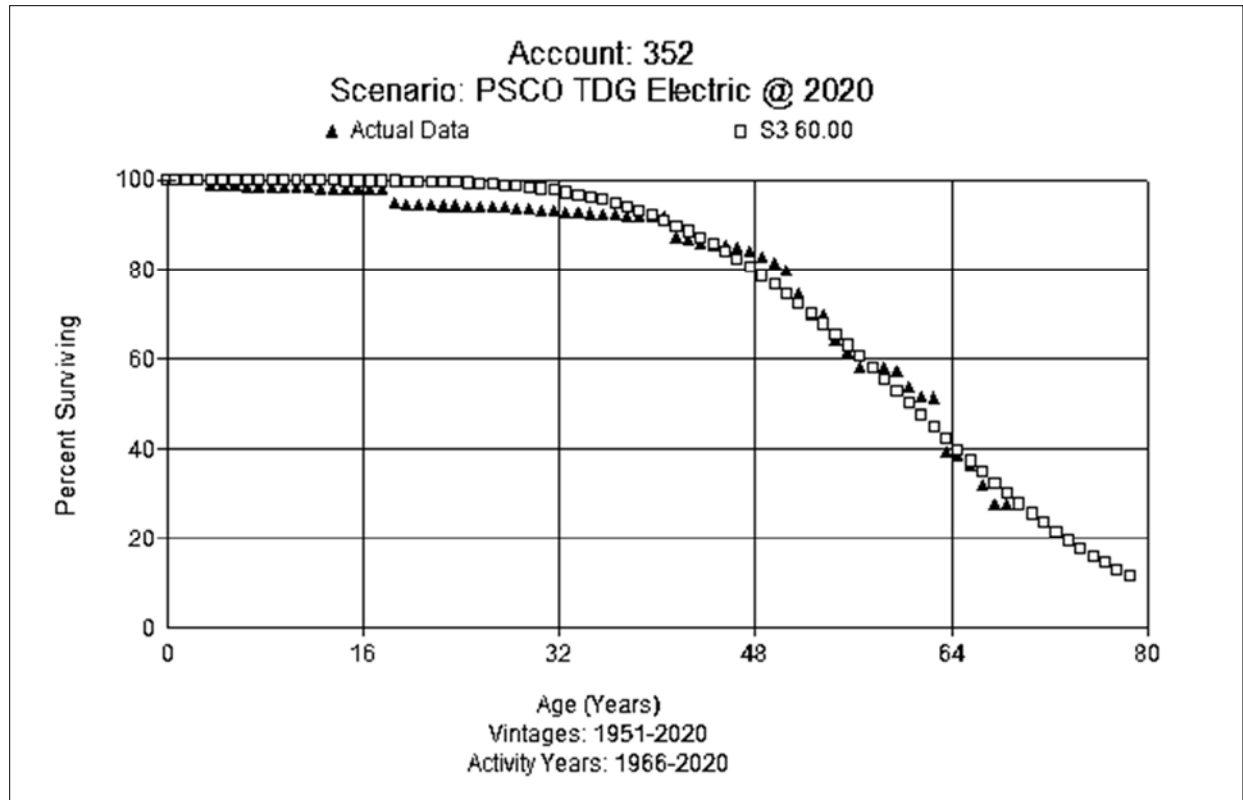


FERC Account 352.0 Structures and Improvements (60 S3)

This account includes the cost of structures and improvements in connection with building station control, security systems, yard improvements, protective fencing, and other structures for transmission plant. There is approximately \$140.3 million in this account. The current approved life for this account is 88 years with a S2 dispersion.

Discussions with Company personnel indicated that most of the transmission structures are steel. Transmission would be less likely to be moved and may be more robust than distribution structures. Around 10 years ago, the Company started aggressively upgrading stations, which have triggered retirements at a younger age in transmission. The Company has also changed their yard improvement policy: rock is replaced more often and other items, such as retaining walls, may be replaced on capital depending on percentage.

The actuarial analysis on this account and judgment shows a shorter life and steeper dispersion pattern across most of the bands analyzed. Based on the indications from the actuarial analysis, judgment, and the type of assets in this account, this Study recommends decreasing the life to 60 years and moving the dispersion to S3. A graph of the observed life table versus the proposed curve is shown below.

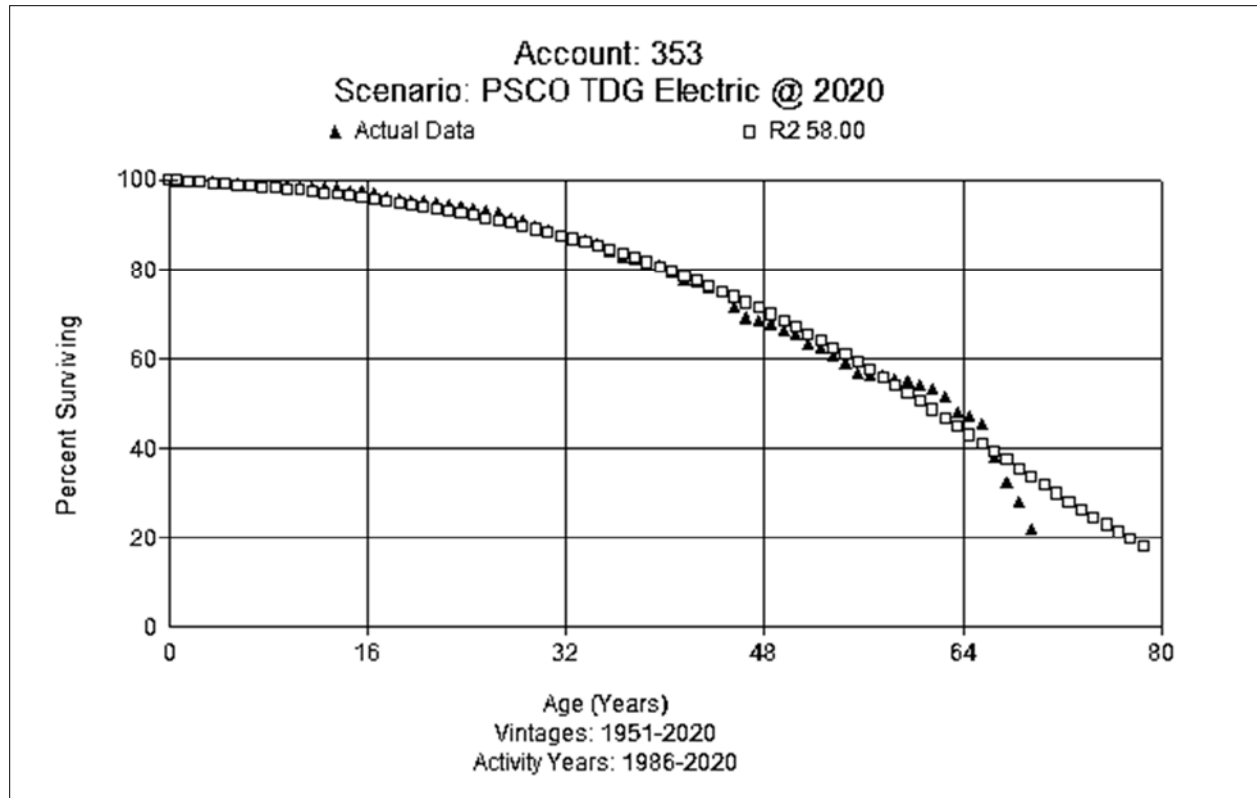


FERC Account 353.0 Station Equipment (58 R2)

This account includes the cost of transformers, capacitor banks, circuit breakers, cubicle switchgear, equipment foundation, station controls, and station wiring for transmission plant. There is approximately \$1.3 billion in this account. The current approved life for this account is 58 years with an R2 dispersion.

Discussions with Company personnel indicated that Transmission and Distribution use FIFO for retirements. They would expect the life to start decreasing as the older asset dollars are retired. The Company tends to retire transformers instead of redeploying when replaced for capacity needs. Failure rates of transmission transformers is higher at higher voltages, which causes more failures at a lower life. The Company has also installed a large number of static VAR equipment (circuit breakers), which have a shorter life and are now the standard design. The SF6 circuit breakers associated with the static VAR equipment will have a 10-year life, which is much shorter than the normal SF6 circuit breaker life. There are 793 circuit breakers and 250 of those circuit breakers are SF6. The capacitor banks have a life of around 35 years. Oil circuit breakers may last 50 years but many have been replaced due to current interruption criteria.

The actuarial analysis indicates a life that is consistent with the existing across the bands analyzed. Based on the actuarial analysis, type and mix of assets, input from Company, and judgment, this Study recommends retention of the 58 R2. A graph of the observed life table versus the proposed curve is shown below.

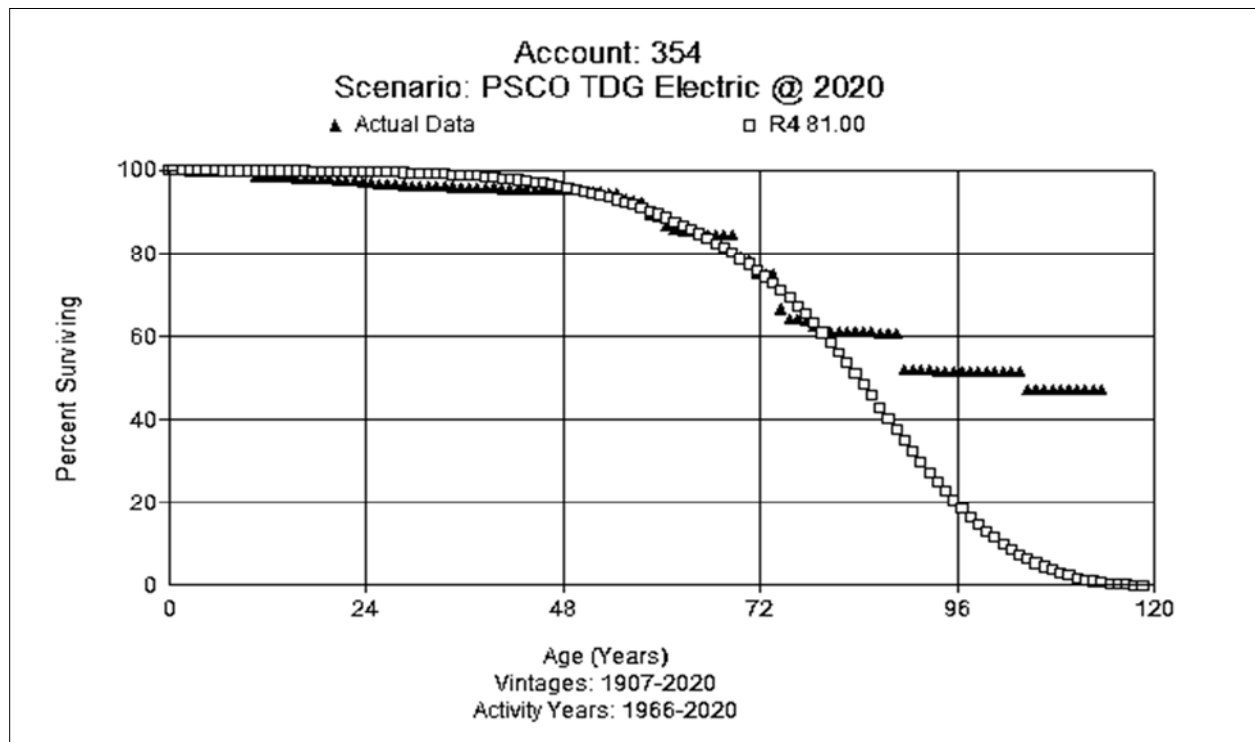


FERC Account 354.0 Towers & Fixtures (81 R4)

This account includes towers and non-wood poles for transmission plant. At December 31, 2020, there was approximately \$162.4 million in this account. The current approved life for this account is 81 R4.

Discussions with Company personnel indicated that they are not seeing many failures in transmission towers. The Company has several older lattice towers still in service. Primary concerns are with foundations and subsurface conditions, and some areas may require upgrades due to capacity needs. Company personnel believe that an 80-year average life is not unreasonable.

The fuller placement bands provide better indication of expected life. In the fuller placement and experience, the life is consistent with the existing life. Based on the actuarial analysis, Company input, type of assets in this account, and judgment, this Study recommends retention of the existing 81 R4. A graph of the observed life table versus the proposed curve is shown below.

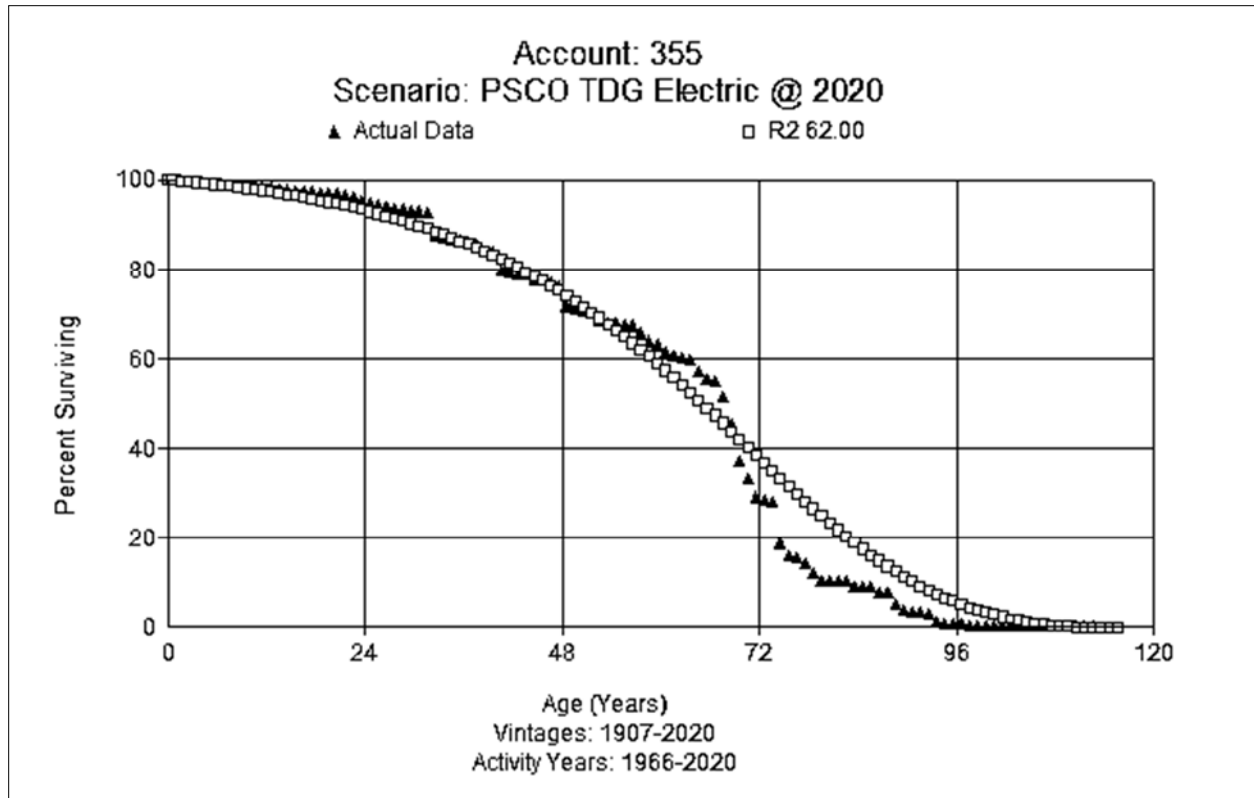


FERC Account 355.0 Poles & Fixtures (62 R2)

This account includes equipment foundation and many kinds of poles for transmission plant. There is approximately \$713.7 million in this account as of December 31, 2020. The current approved life for this account is 62 R2.5 dispersion.

Discussions with Company personnel indicated that the Company has a wildfire mitigation program in place in the last couple of years. They are rebuilding wood with steel in this program. The Company is targeting defects in wildfire zones for replacement, as well as an aging line program that prioritizes replacement of wood poles over 60 year and steel poles over 70 years. The Company has a structured testing program that identifies priority defects, which causes replacement earlier than would have occurred in prior years. The first polymer insulators from the 1980s have all been replaced. The Company uses glass on dead end structures and polymer on tangent. They have started to see some composite structures, which they expect will have a longer life than wood and perhaps as long as steel.

The actuarial analysis indicates a life that is consistent with the existing 62 years in the fuller bands. In some of the more recent bands, keeping with the R dispersion, the life indication is around 52-55 years, which supports the Company's statement above on its testing and replacement program. The full placement and experience band provide a good fit with the 62 R2. Based on the actuarial analysis, Company input, judgment, and the type of assets in this account, this Study recommends retention of the 62-year life but changing to a slightly flatter, R2, dispersion. A graph of the observed life table versus the proposed curve is shown below.

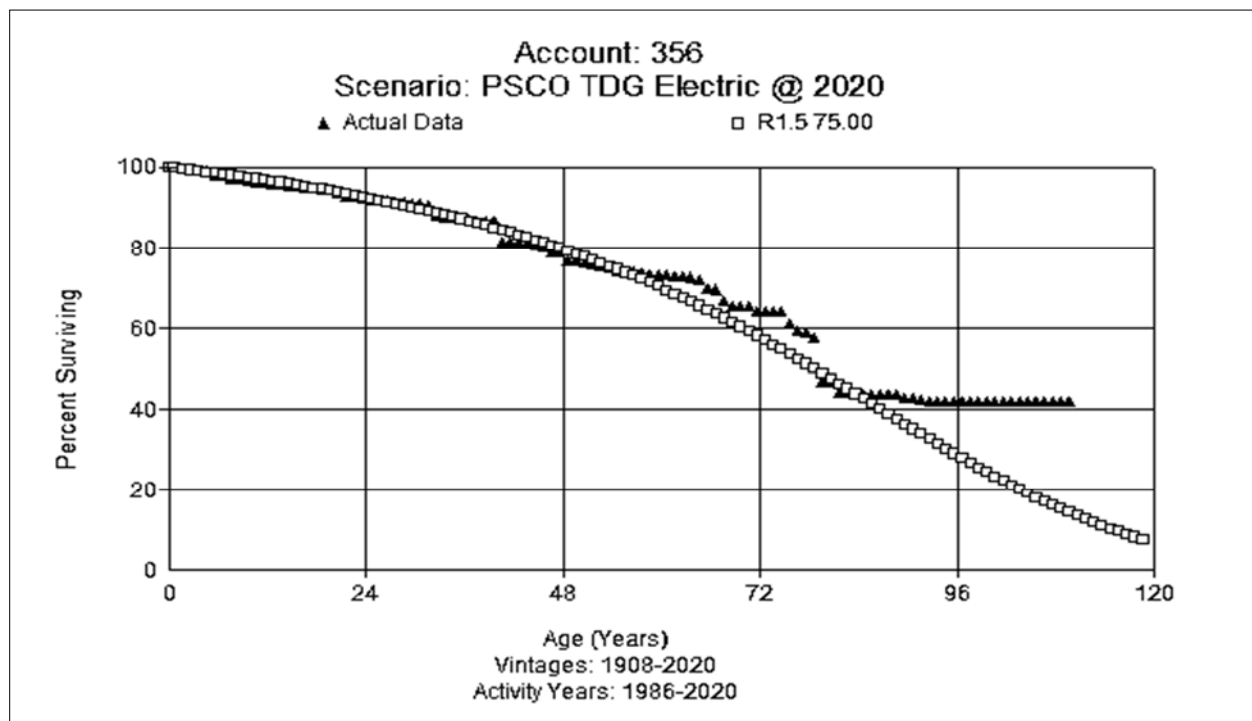


FERC Account 356.0 OH Conductors & Devices (75 R1.5)

This account includes overhead conductors and devices for transmission plant. There is approximately \$395.9 million in this account as of December 31, 2020. The current approved life for this account is 70 R2.

Discussions with Company personnel indicate that they would expect the life of conductor to be longer than that of poles. They do not have the strand issues and reconductoring issues that others may see. Changes in capacity may shorten the life of some conductor. Dampers are property units and would be expected to have a shorter life than the conductor. Arrestors are capital and have a short life expectancy and are being replaced at less than 20 years. There are quite a few switch replacement projects, and the Company is getting between 40-50 years from them. They are seeing some obsolescence due to unavailability of parts.

The actuarial analysis supports Company information and expectations with a longer life indicated across the bands analyzed. Based on the actuarial analysis, Company input, judgment, and the type of assets in this account, this Study recommends increasing the life to 75 years and moving to the R1.5 dispersion. A graph of the observed life table versus the proposed curve is shown below.

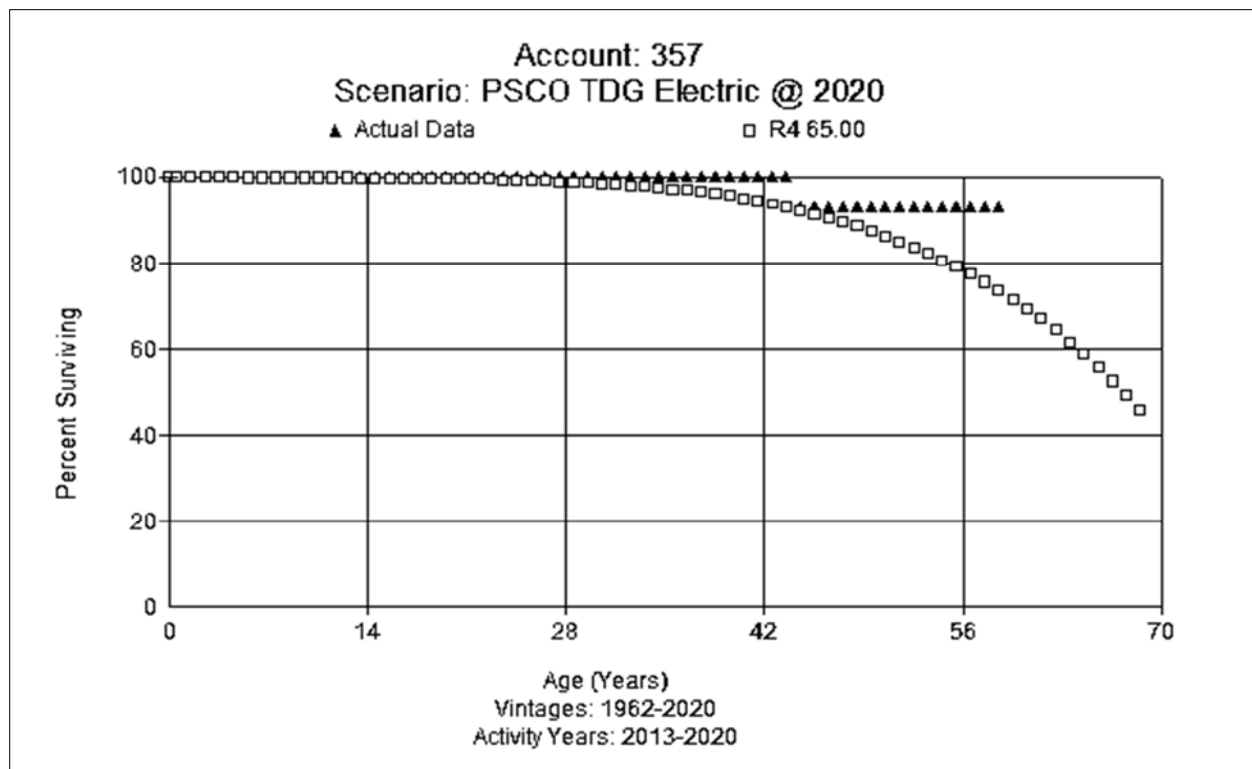


FERC Account 357.0 UG Conduit (65 R4)

This account includes underground conduit for transmission plant. At December 31, 2020, there is approximately \$47.3 million in this account. The current approved life for this account is 60 years with an R3 dispersion.

Discussions with Company personnel indicated that older underground conductor had been in oil filled pipe, but newer conductor is XLPE and is in concrete conduit. There is no direct buried cable. Life expectancy for oil filled is reasonably good. Likely failures in oil-filled conduit would be due to oil loss and flashovers or termination issues. In oil filled pipe, they have seen the pipe fail before the conductor. Oil filled conduit has at least a 50-year life expectancy, maybe more, and there is some expectation that newer (non-oil filled) conduit will have a longer life. At this point in time, experience indicates that it is lasting longer than 50 years.

The retirement activity in this account has been limited, so based on Company input, the limited analysis, the type of assets in this account, and judgment, this Study recommends moving to a 65-year life and steeper R4 dispersion. A graph of the observed life table versus the proposed curve is shown below.

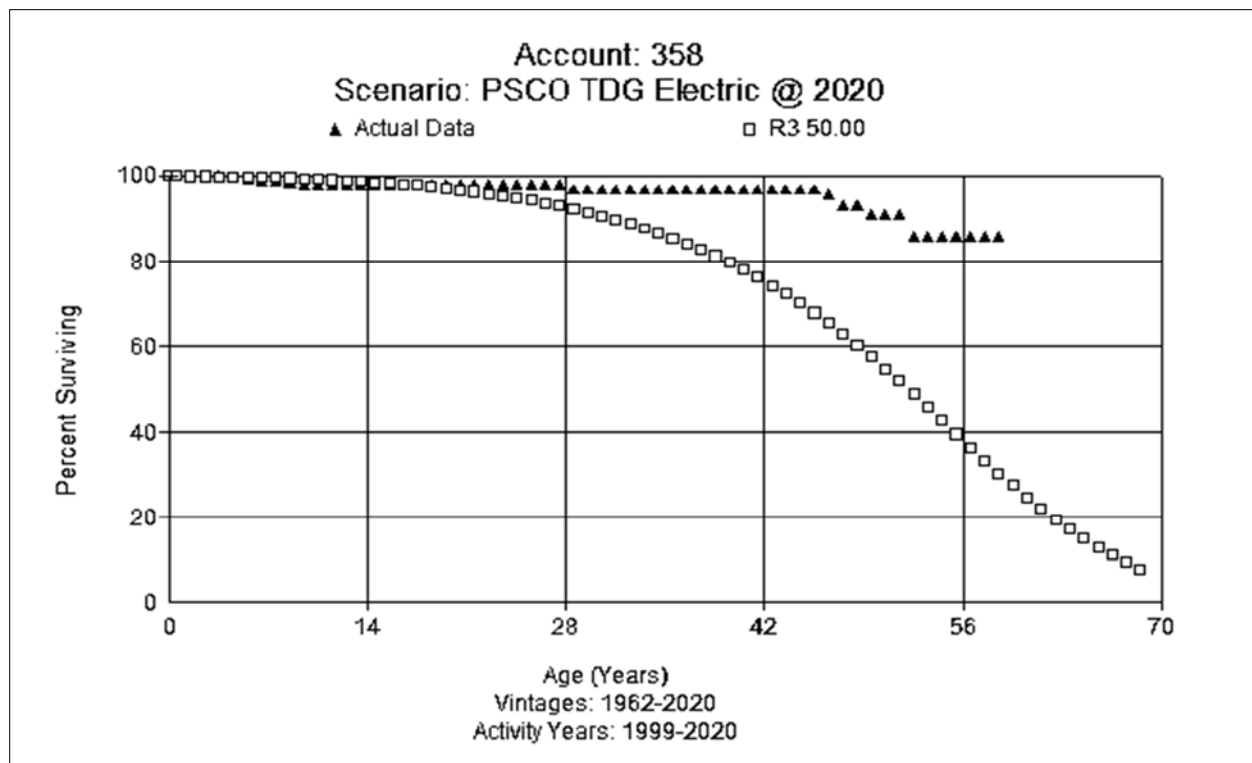


FERC Account 358.0 UG Conductors & Devices (50 R3)

This account includes underground conductors and devices for transmission plant. At December 31, 2020, there was approximately \$72.0 million in this account. The current approved life for this account is 50 years with an R3 dispersion.

Discussions with Company personnel indicated that there is around 100 miles of underground transmission. Currently, there are two types of conductor: oil filled and XLPE. If the oil filled is kept free of contaminants, it will have a very long life. The oldest oil filled was built in the 1960s. The pipe will likely rust out before the cable is damaged. The Company has had to replace some oil pumping plants recently and expects it will replace more in the next few years. Pumping plant for oil filled may only last 30-40 years. The Company started installing XLPE in the 1990s and it is generally put in a concrete duct bank. A vast majority of the investment is in newer, more expensive (current construction costs) XLPE conductor. They hope to get 50 years out of the XLPE.

There is limited data on which to perform life analysis. Based on the judgment and the type of assets in this account, this Study recommends retaining the 50 R3 dispersion. A graph of the observed life table versus the proposed curve is shown below.

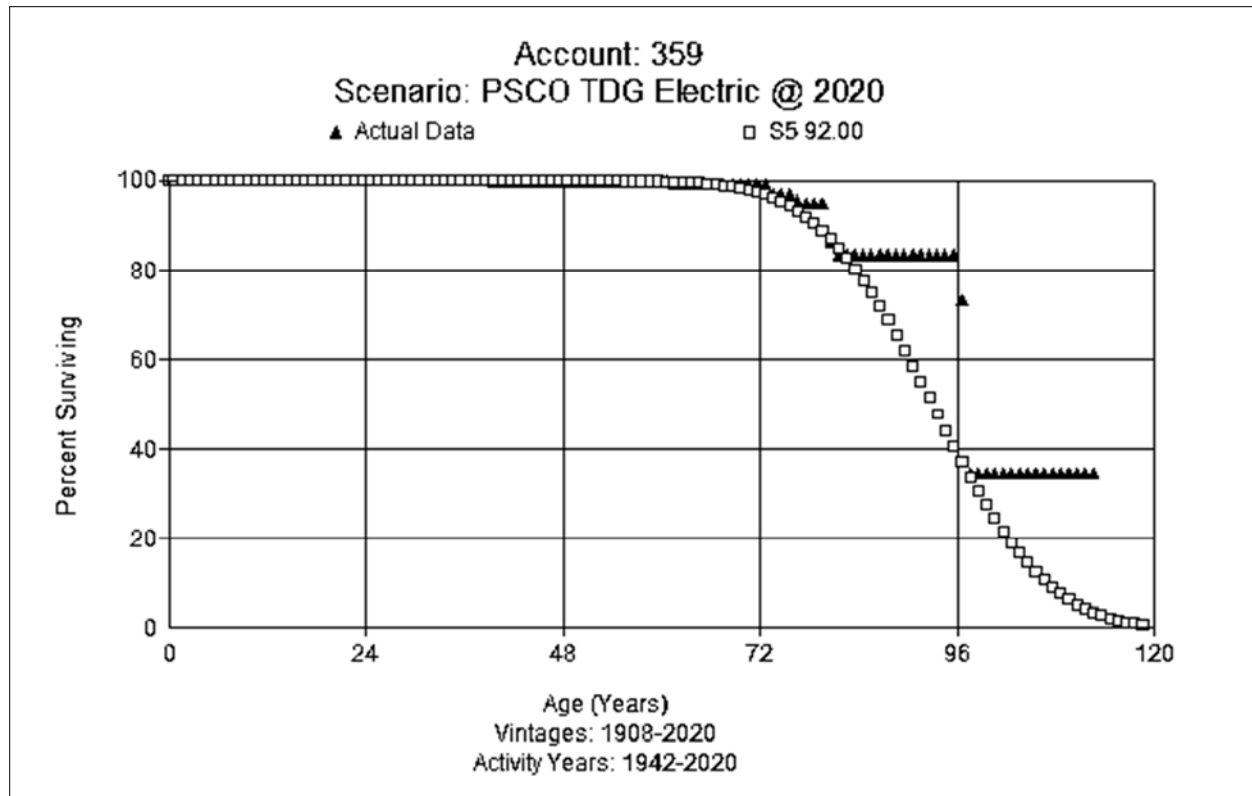


FERC Account 359.0 Roads & Trails (92 S5)

This account includes bridges, roads, and yard improvements for transmission plant. At December 31, 2020, there was approximately \$3.9 million in this account. The approved life is 92 years with the S5 dispersion.

Discussions with Company personnel indicated that they will only have non-paved roads and will maintain through regrading.

There is limited activity, but based on the actuarial analysis, this Study recommends retention of the existing 92 S5. A graph of the observed life table versus the proposed curve is shown below.



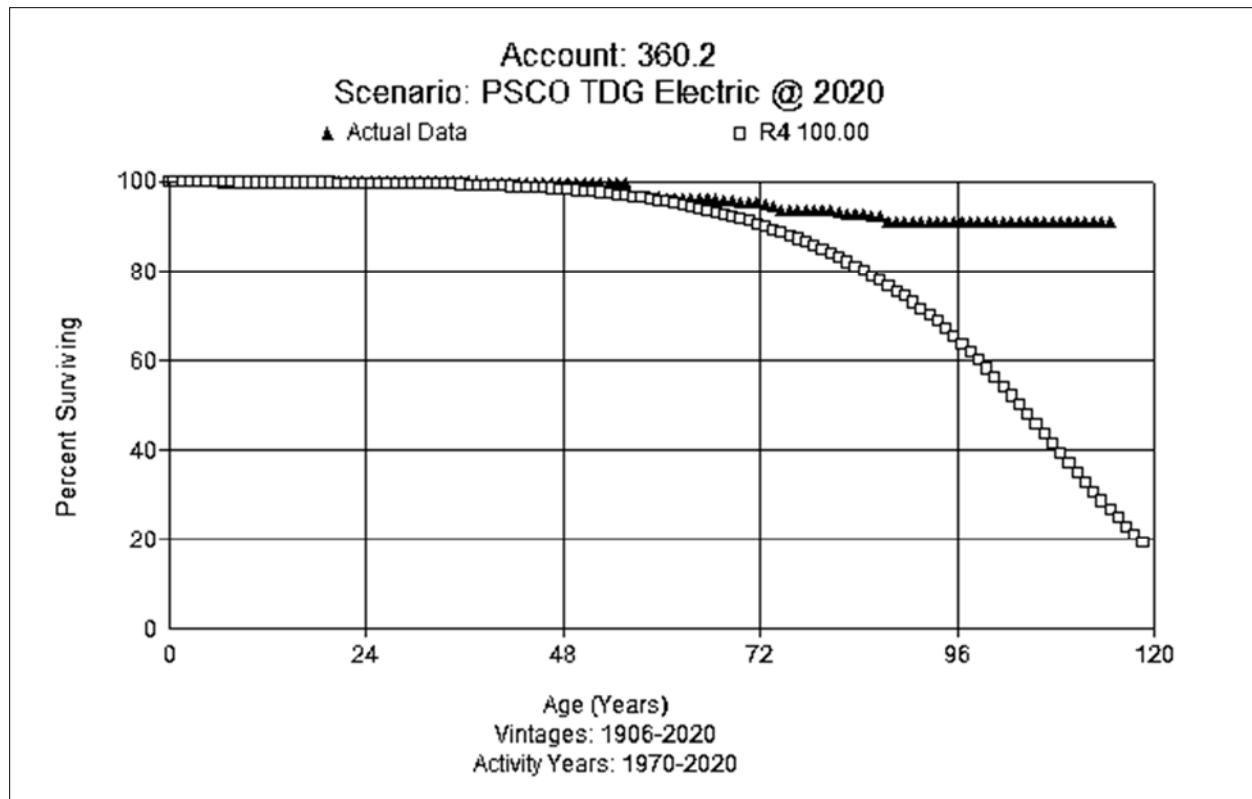
DISTRIBUTION PLANT

Distribution Accounts, FERC Accounts 360.2–373.0

FERC Account 360.2 Land Rights (100 R4)

This account contains right of way for distribution plant. At December 31, 2020, there was approximately \$48.0 million in this account. The current approved life for this account is 100 years with an R4 dispersion.

Based on the limited actuarial analysis, the type of assets in this account, and judgment, this Study recommends retention of the existing 100 R4. A graph of the observed life table versus the proposed curve is shown below.

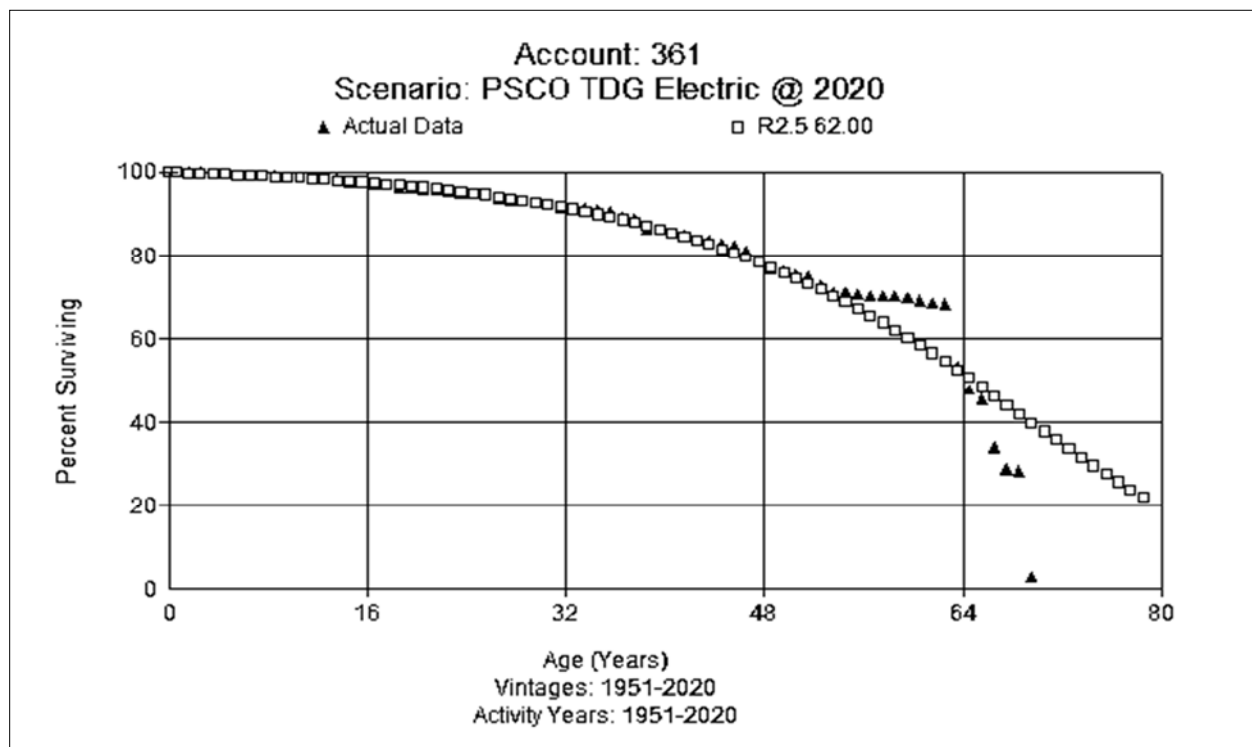


FERC Account 361.0 Structures & Improvements (62 R2.5)

This grouping contains facilities, such as building station control, fencing, yard improvements, and other structures for distribution plant. At December 31, 2020, there was approximately \$100.3 million in this account. The approved life and curve is 65 R2.

Discussions with Company personnel indicated that they generally do not install wood anymore, but some wood remains. Distribution structures are more prone to relocation. The Company has recently changed its yard policy and rock will be replaced more often and other items such as retaining walls may now be replaced as capital, depending on the percentage.

Based on the actuarial analysis, the type of assets in this account, and judgment, this Study recommends moving the life to 62 years and moving to an R2.5 dispersion. A graph of the observed life table versus the proposed curve is shown below.

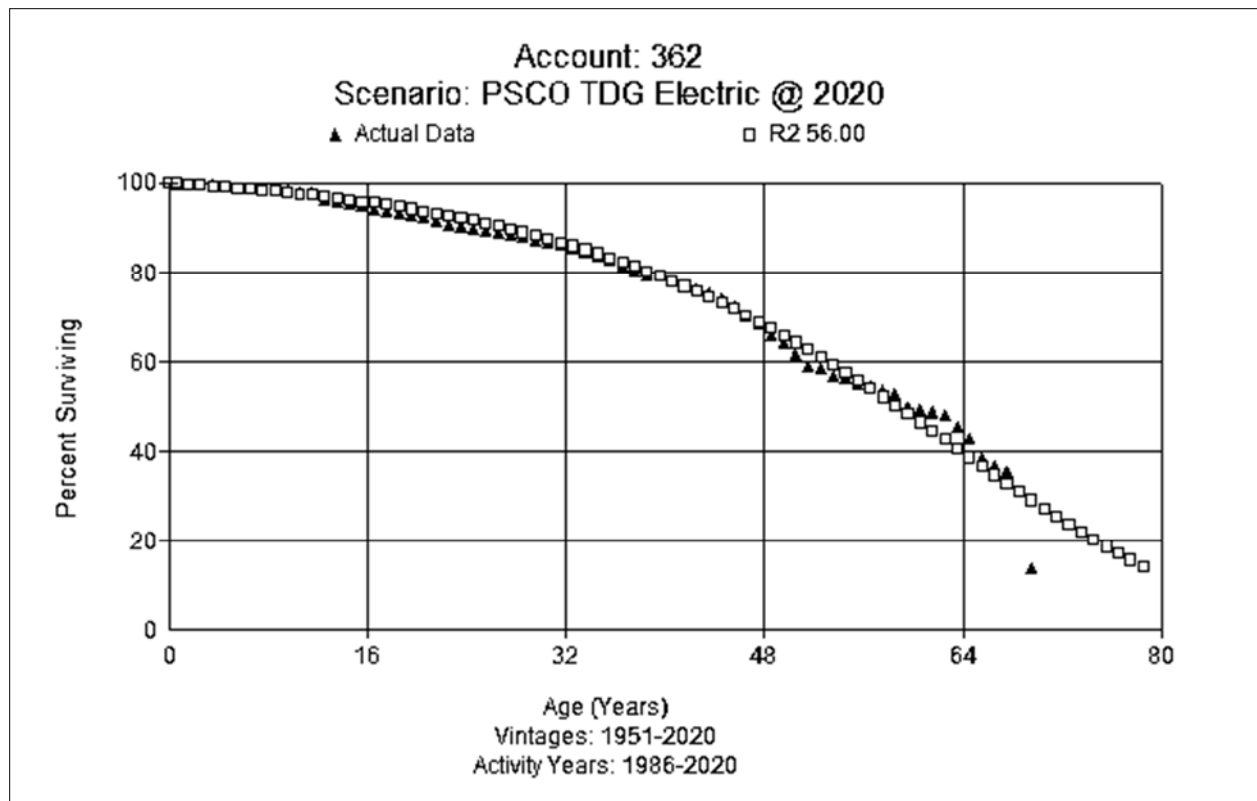


FERC Account 362.0 Station Equipment (56 R2)

This grouping contains switchboards, station wiring, transformers, and a wide variety of other equipment, from circuit breakers to switchgear, for distribution plant. At December 31, 2020, there was approximately \$743.1 million in this account. The existing approved life is 57 years with an R1.5 dispersion curve.

Discussions with Company personnel indicated that FIFO is being used for retirements. There are approximately 1700 circuit breakers and 450 power transformers. Less than 44 kV would be considered distribution substations from an operational standpoint. Distribution substations have had fewer upgrades than transmission facilities. The distribution circuit breakers are primarily vacuum. Oil and vacuum would have a longer life than air magnetic, which is 35-45 years old at retirement. They expect to see a shorter life overall for distribution circuit breakers due to a variety of designs. Distribution breakers are originally capitalized as part of switchgear but when replaced, are recapitalized separately. In distribution, there are 250 transformers older than 20 years and 150 that are younger than 20 years. Electromechanical relays have a long life, but the Company has replaced relays due to system configuration changes, etc. For electromechanical relay, a 40-year life is reasonable, but electronic (microprocessor) equipment would have a shorter life, and 20 years would be a reasonable and optimistic life. They are moving to digital relays in transmission and distribution functions. Manufacturers are not supporting equipment as long as they used to. There is a large push to install monitoring equipment in substations, which would not be expected to have a long life. They also are moving more to replace versus repairing assets.

In the actuarial analysis, the life indication across the bands analyzed is in the range of 56-57 years. In the mid-range placement and experience bands there is an excellent fit with the 56 R2 dispersion. Based on the analysis, type of assets, and Company input, this Study recommends moving to a 56 R2. A graph of the observed life table versus the proposed curve is shown below.



FERC Account 363 Energy Storage Equipment (proposed 10-year life)

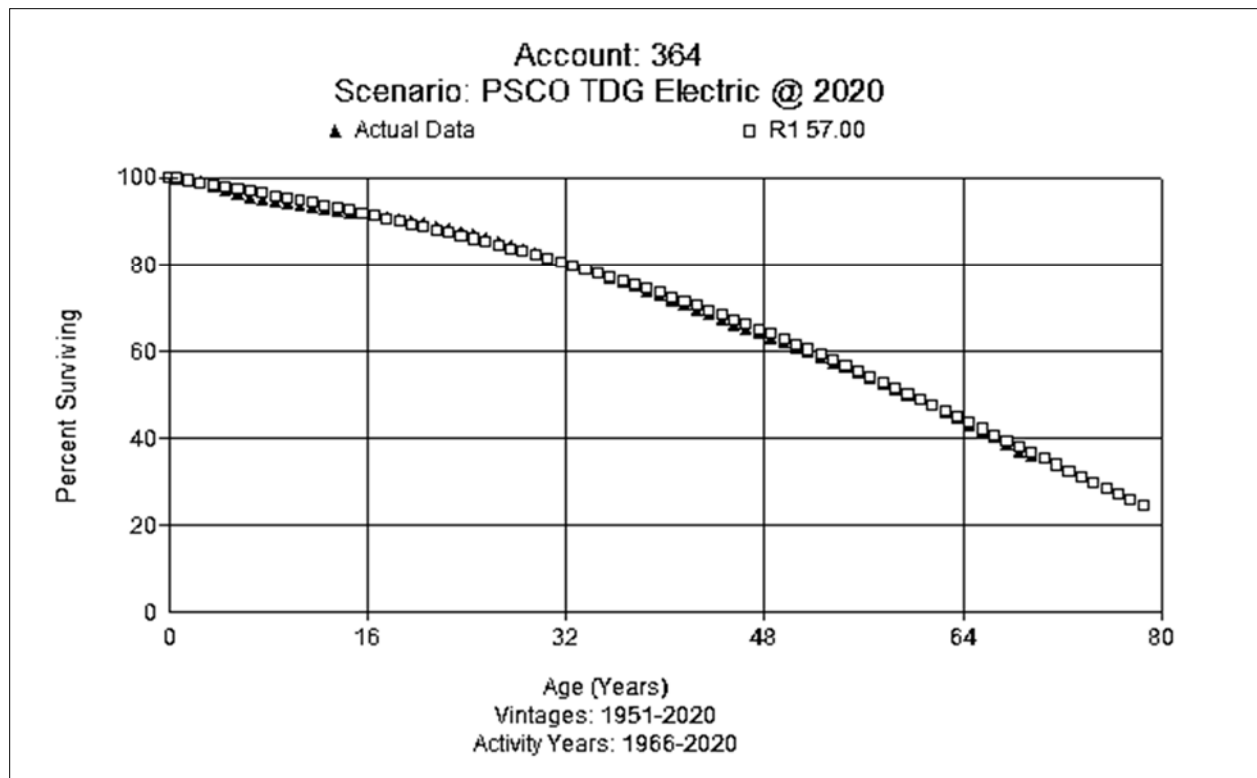
This account includes energy storage equipment. This is a new account that has not been used in the past, and there is no investment at December 31, 2020. Based on information from the Company, a 10-year life is recommended for this account.

FERC Account 364.0 Poles, Towers & Fixtures (57 R1)

This account contains poles, towers, and fixtures for distribution plant, which are predominantly made of wood. At December 31, 2020, there was approximately \$470.7 million in this account. The approved life is 54 S0.

Discussion with Company personnel indicated there are few steel or concrete poles. In 2012 -2013, the Company changed the method used to treat wood poles from creosote to a penta treatment. The long-term effect on life is uncertain until more is added to the system. The Company has an inspection process in place. There are more than 10,000 poles with a very low failure rate due to the climate. The main causes for retirements are public damage, relocation, and some physical issues. Often the poles being replaced are over 50 years old, so a 55-year life seems reasonable.

The fits across the bands analyzed indicate some variability in the life range and dispersion pattern. In the mid-bands, the R1 57 is a perfect fit and is within reasonable range of Company expectations. Based on the actuarial analysis, Company input, and judgment, this Study recommends moving to a 57-year life with the R1 dispersion. A graph of the observed life table versus the proposed curve is shown below.

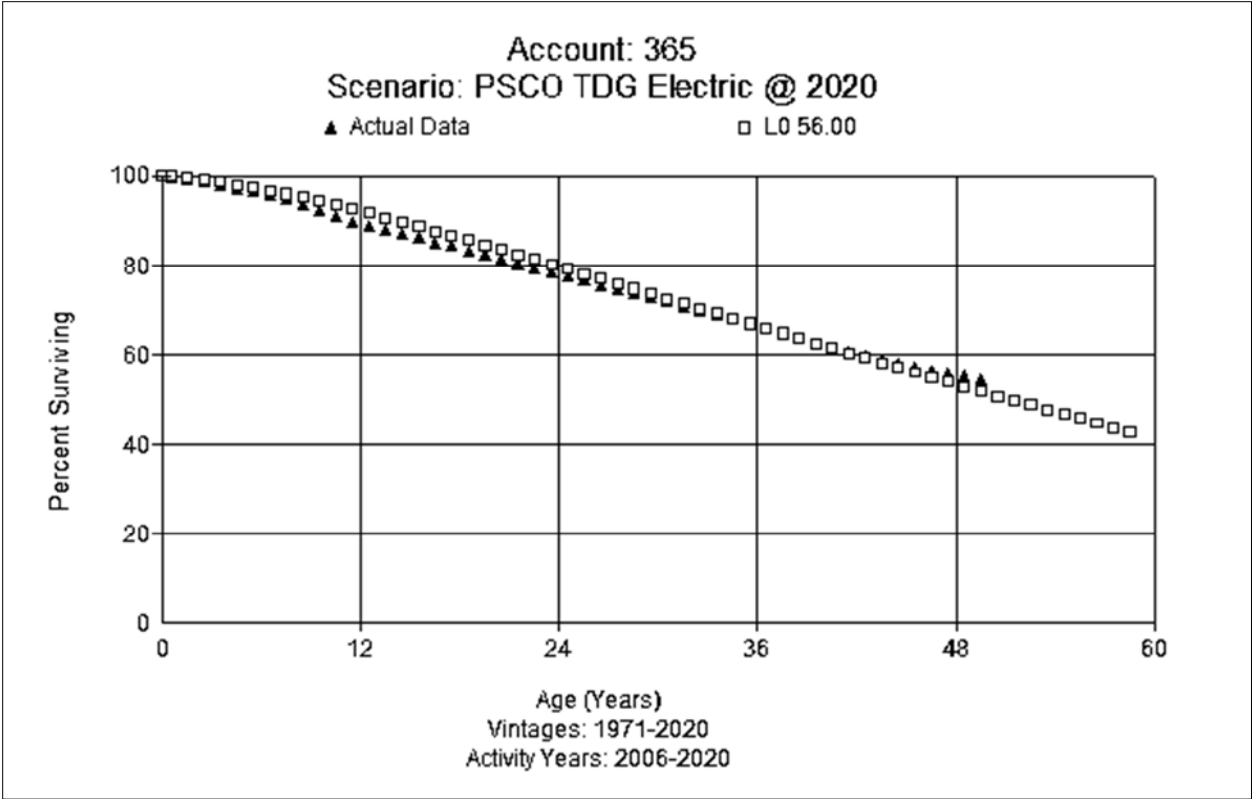


FERC Account 365.0 OH Conductor & Devices (56 L0)

This account consists of overhead (OH) conductor of various thickness, as well as various switches and reclosers. At December 31, 2020, there was approximately \$459.4 million in the account. The approved life is 50 R0.5.

Discussions with Company personnel indicated that conductor should last as long as the poles. Major causes for replacement are load driven and overhead (“OH”) to underground (“UG”) conversion. The Company has started a wildfire program where they are replacing some very old conductor. When moving to UG, they will install a different type of conductor. They now use polymer insulators, but porcelain is still predominant. There have been improvements in the loading of the conductor, which should help the life. There may be fewer replacements due to the cooler summers over the last 10 years. In some cases, the Company will upgrade conductor (sometimes they will change poles, sometimes not) or do OH to UG conversion. They perform a significant number of conversions every year, which carries a 1% fee as part of franchises. When upgrading, poles may not meet current weight standards. Various configurations of upgrading can take place.

The actuarial analysis indicates a life as long as 56 years, but most bands and fits were between 45-55 years. In the mid-band placement and most recent experience band, an excellent fit was made with 56 L0. Based on the actuarial analysis, Company input, the type of assets, and judgment, this Study recommends moving to the L0 dispersion curve and increasing the life to 56 years. A graph of the observed life table versus the proposed curve is shown below.

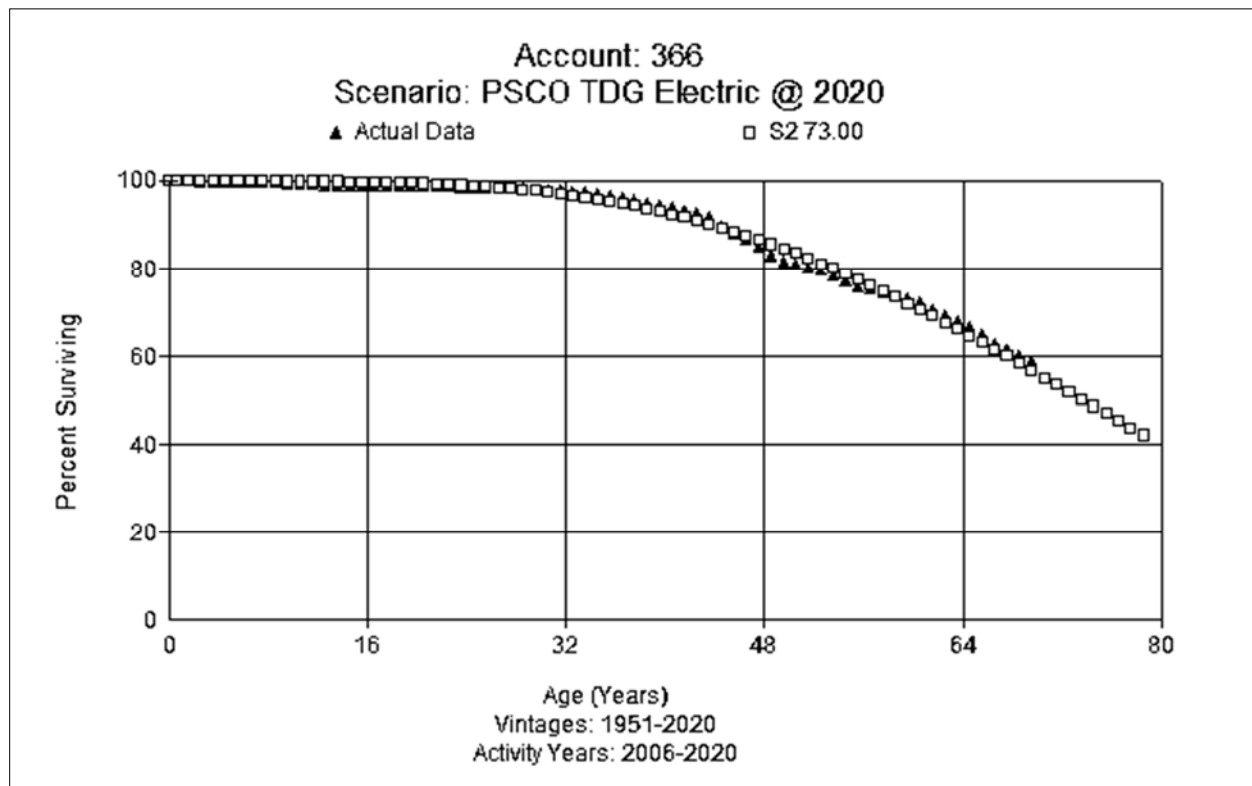


FERC Account 366.0 Underground Conduit (73 S2)

This account consists of underground conduit, duct banks, vaults, and ventilating system equipment. At December 31, 2020, there was approximately \$493.9 million in this account. The approved life is 70 years with an R3 dispersion pattern.

Discussions with Company personnel indicate that there is not much conduit, but it is primarily PVC or PE pipe, and occasionally transite pipe in the downtown area, which is always encased in concrete. Many of the assets in this account are located in downtown areas. Company expects conduit to last longer than conductor. Damage and relocation are the primary causes of retirement. In the last 7-8 years, a few new feeders have been installed in the existing conduit.

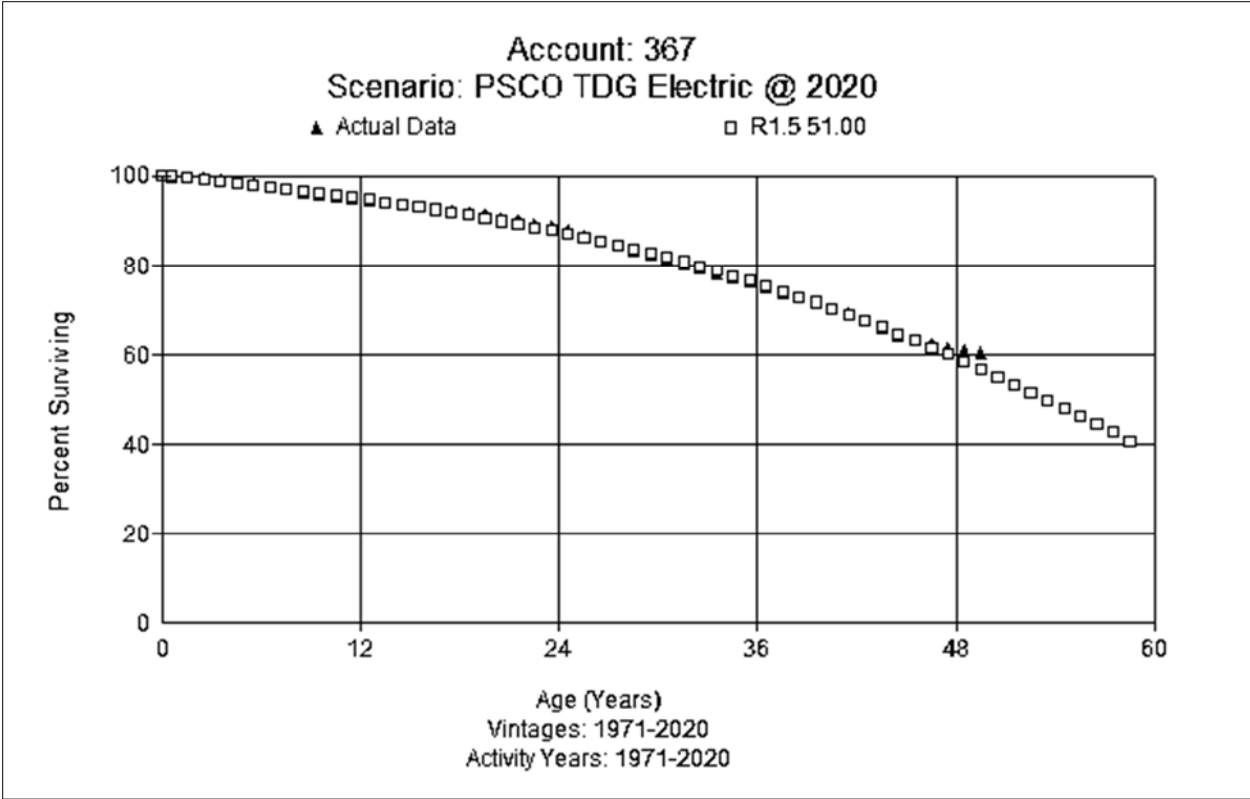
The actuarial analysis indicates a longer life than existing. The majority of fits across the bands analyzed indicate a life between 65-76 years. There has been a renewal of infrastructure that might affect the life to a small degree. Based on indications from the actuarial analysis, the type of assets in this account, and judgment, this Study recommends increasing to a 73-year life and moving to the S2 dispersion. A graph of the observed life table versus the proposed curve is shown below.



FERC Account 367.0 Underground Conductors & Devices (51 R1.5)

This account consists of underground conductor, switches, and switchgear for distribution plant. At December 31, 2020, there was approximately \$2.0 billion in this account. The currently approved life estimate is 47 years with the R1.5 dispersion curve. Discussions with Company personnel indicated the URG cable - cable cure program has been put on hold, but some work was completed. Early cable did not get the life expected, as it was lasting 25-40 years. Company expects the new cable, installed since mid-late 1990s, to last 40 years. TRXPLE does have a longer life than the earlier XLPE cable. There is still a lot of the older feeder cable in the field, possibly 1/3 of over 3000 miles originally. Residential URD UG cable has a portion not replaced yet. Downtown UG cable is paper-insulated lead covered (PILC), and the Company expects this particular type of cable to last longer. It has a proven track record compared to other, newer types of cable. The standard has changed to a rubber insulation cable for the Downtown network. Operationally, they would expect the life of this account to start increasing.

The actuarial analysis indicates a slightly longer life in the more recent bands, which supports the Company's operational expectations noted above. In the 1971 placement and 1971 experience band, a near perfect fit is seen with the 51 R1.5. Based on the analysis, Company input, the types of assets, and judgment, this Study recommends an increase in life to 51 years while retaining the R1.5 dispersion. A graph of the observed life table versus the proposed curve is shown below.

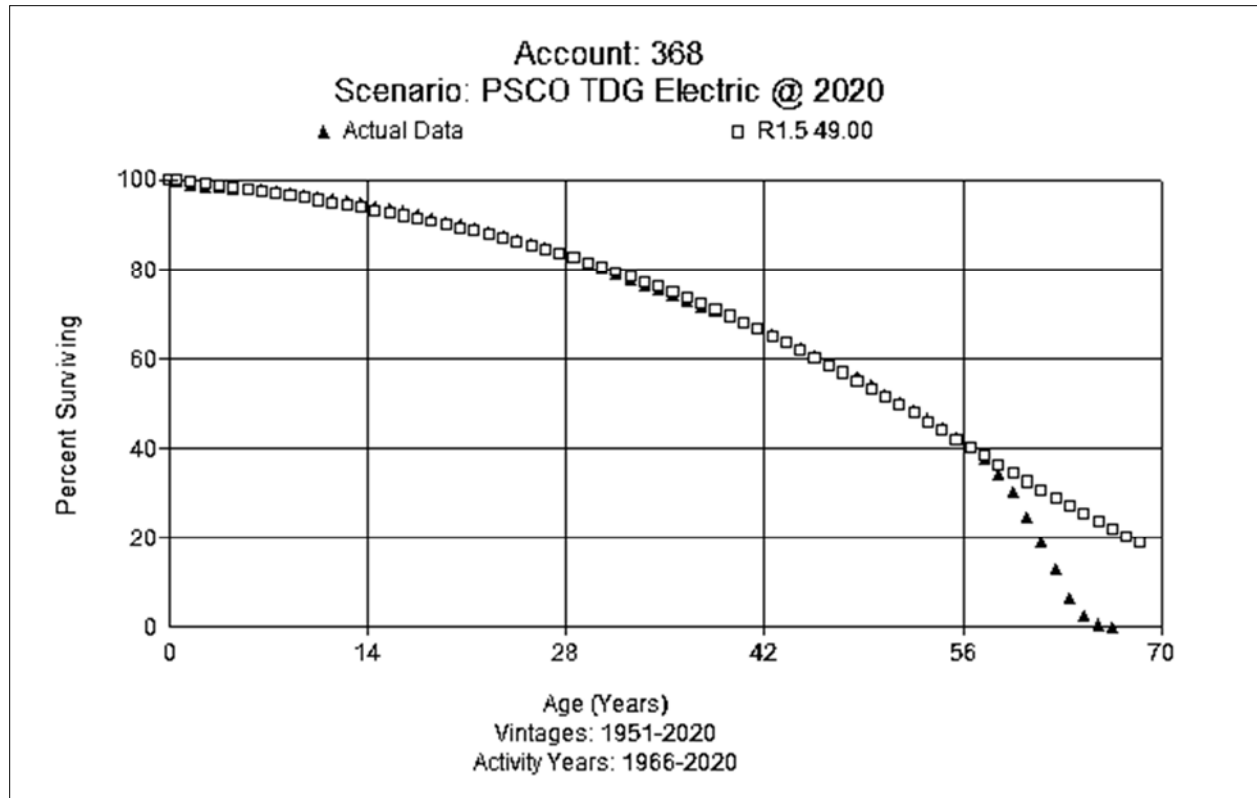


FERC Account 368.0 Line Transformers (49 R1.5)

This account consists of line transformers, regulators, and capacitors. At December 31, 2020, there was approximately \$631.4 million in this account. The current approved life for this account is 47 years with an R1.5 dispersion pattern.

Discussions with Company personnel indicated that line transformers will not last as long as conductor. Increasing load may cause the replacement of UG transformers. They would not expect a large difference in lives for OH and UG. OH transformers are subject to failure due to lightning, and UG has corrosion issues. The Company did a number of pad mount change-outs due to loads in the last few years. When upgrading lines, the Company will change out transformers too. The Company sees more changes due to loading rather than age and believes a transformer life of 40-50 years is reasonable. More recent transformers will run cooler due to DOE rules that require more metal in the transformers, which may have a slight lengthening of life.

The actuarial analysis indicates the majority of fits in the fuller bands to be between 47-50 years old. In the mid-placement and experience band, we see a perfect fit to 40 percent surviving with the R1.5 49. Based on the actuarial analysis, the type of assets in this account, Company input, and judgment, the Study recommends an increase in the life to 49-years while retaining the R1.5 dispersion. A graph of the observed life table versus the proposed curve is shown below.

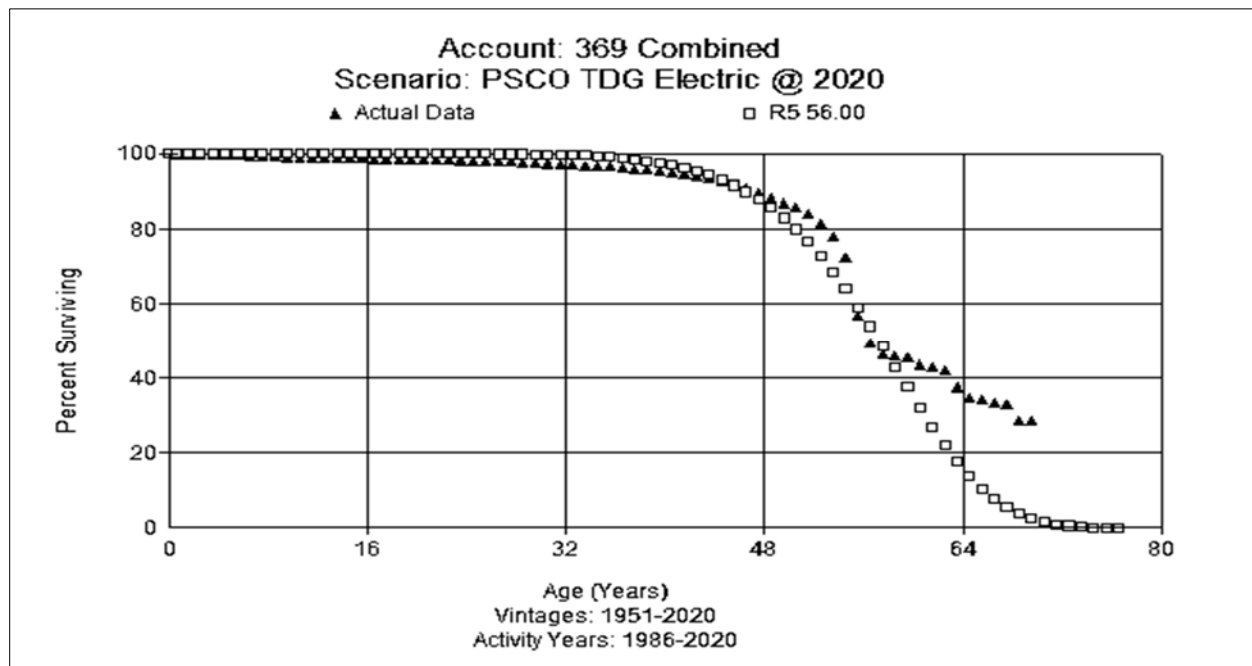


FERC Account 369.0, 369.1, and 369.2 Services (56 R5)

These accounts include electric services in buildings, both overhead and underground. At December 31, 2020, the combined balance in these accounts was approximately \$322.2 million. The current approved life for these accounts is 50 years with the R5 dispersion curve.

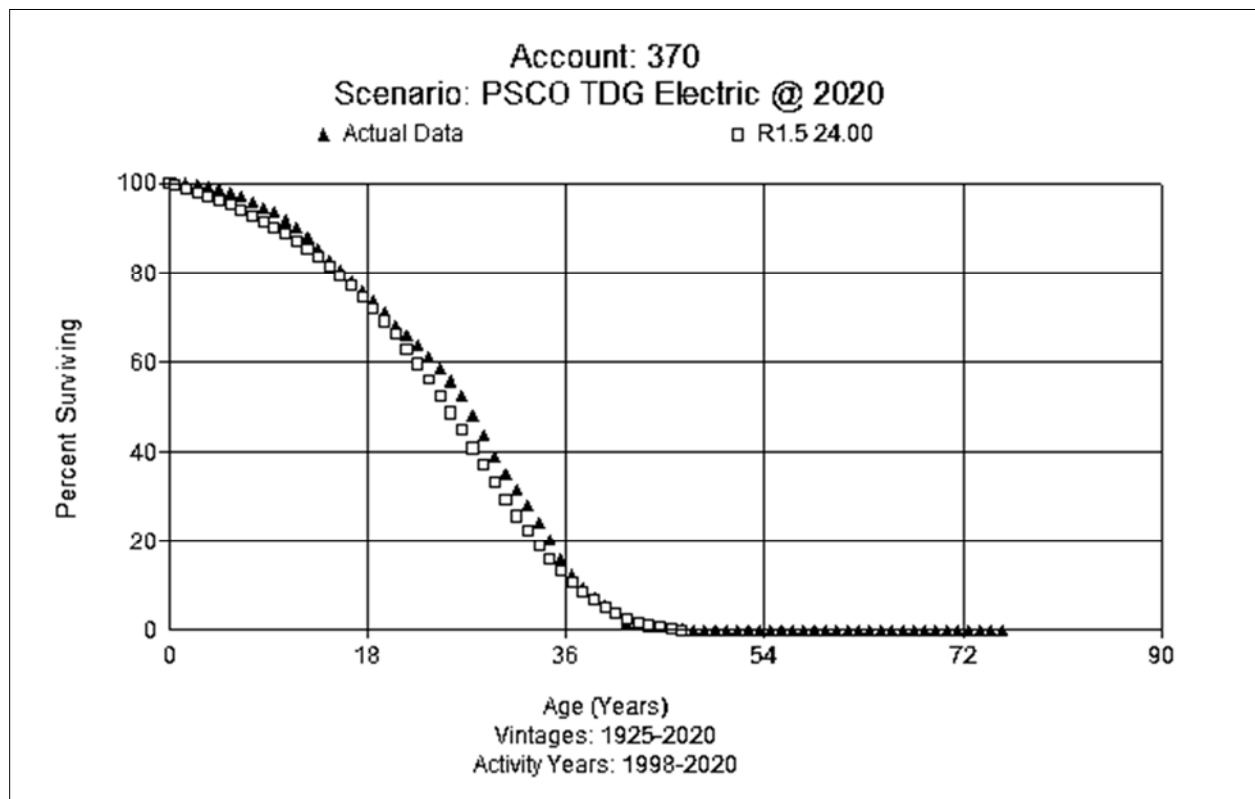
Discussions with Company personnel indicate they install Triplex conductor (XLPE) as their standard. Currently, UG services are 60-70% of its total services. Installation defects, load, relocations, and damage from third parties are drivers of replacement for UG services. Load and relocations are the primary drivers of retirement for OH services.

The three accounts 369.0, 369.1, and 369.2 were combined for the analysis. The analysis shows a steep pattern and a sharp decline in survivors around 55-56 years. Based on the analysis, type of assets, Company input, and judgment, the Study recommends moving to a 56-year life but retain the R5 dispersion. A graph of the observed life table versus the proposed curve is shown below.



FERC Account 370.0 Meters (24 R1.5)

This account includes all distribution meters, excluding Automatic Meter Reading (“AMR”) Meters. At December 31, 2020, there was approximately \$164.0 million in this account. The current approved life is 24 years with an R1.5 dispersion curve. Per instructions from the Company, this study retains the same life as current approved for this account. The graph below demonstrates how the proposed curve matches actual data for this account.



FERC Account 370.02 AGIS-AMI Equipment (20 SQ)

This account includes AMI equipment. At December 31, 2020, there was approximately \$8.6 million in this account. Currently this account is being depreciated using parameters for Account 370.2, 10 years with the S6 dispersion curve. This study proposes to assign a specific life for this equipment.

The AGIS (Advanced Grid Intelligence and Security) deployment will start later in 2021 and will replace all meters with AGIS meters. The deployment will take 3.5 years (through end of 2024). Pilot meters from 2019 (currently in 370020) will remain and the new AGIS meters will be added to that account. The 370020 account should be set to a 20-year life. The existing 370020 account will be used for the new AGIS meter account. They are moving to ITRON from L&G. Accounts 370000 Meters and 370065 (AMR equipment – ERTS) should both be frozen at the current depreciation rate and when the deployment is over, the Company will ask for regulatory treatment. No graph is provided.

FERC Account 370.2 AMR Equipment (10 S6)

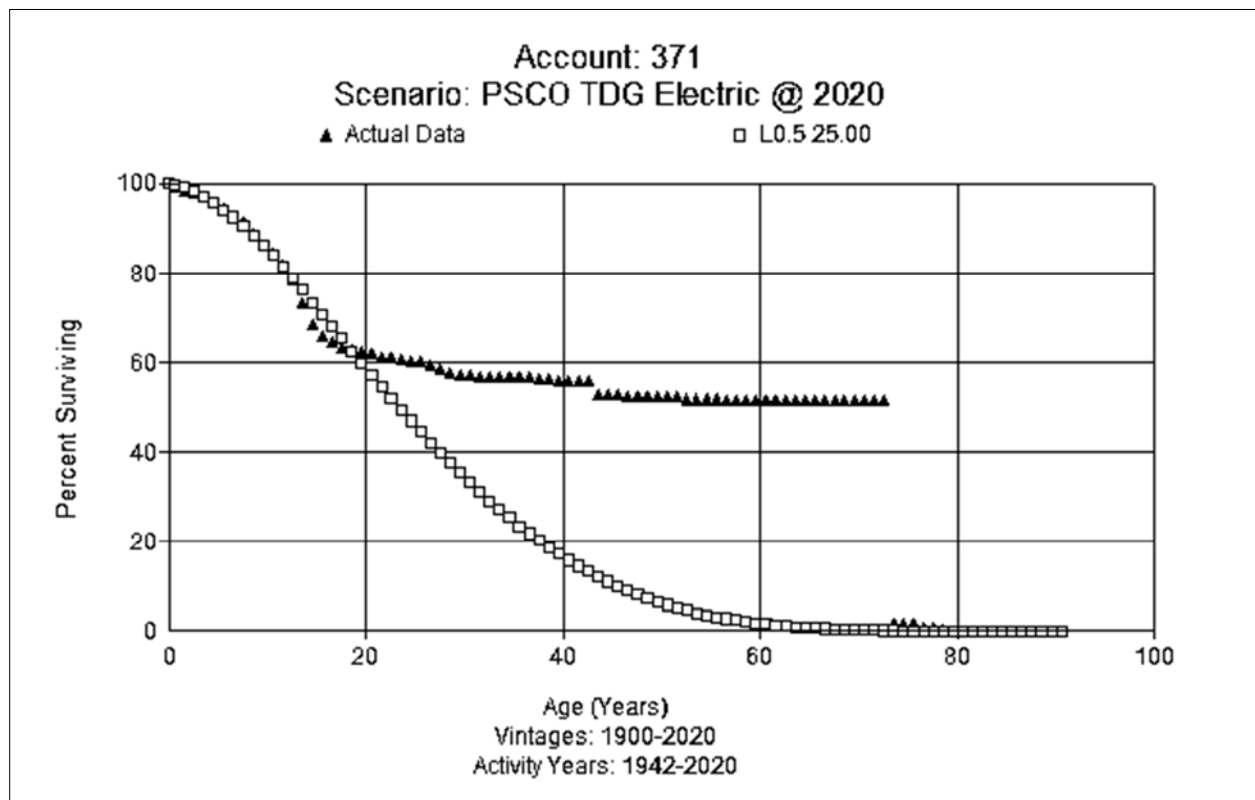
This account includes AMR equipment. At December 31, 2020, there was approximately \$71.7 million in the account. The current approved life is 10 years with the S6 dispersion curve. The Company began installing AMR in 1995-1996 as an attachment to existing electro-mechanical electric meters. If an electric meter was over 10 years old at time of retrofit, it was replaced with a new electric meter. With the proposed technology change for the equipment in this account, the Company instructed that the life of this account should remain at 10 years given that these assets are expected to soon be replaced with AMI meters. No graph is shown.

FERC Account 371.0 Installation on Customer Premises (25 L0.5)

This account consists of luminaire, pedestals, and wood poles. At December 31, 2020, there was approximately \$6.6 million in this account. The current approved life for this account is 25 years with the L0.5 dispersion pattern.

Discussions with the Company indicated the current investment is in luminaires. However, LED technology is available, and consideration of a program is possible.

The analysis produces a curve with a 25-year life to about 60 percent surviving and then the graph moves almost horizontal (the tail) to a much higher age. Based on the type of assets, moving the life much beyond 25 years is not reasonable and little weight is generally given to the tail of the curve. Based on the actuarial analysis, the type of assets in this account, and judgment, the current Study recommendation is to retain the approved 25 L0.5. A graph of the observed life table versus the proposed curve is shown below.



FERC Account 371.40 Installations on Customer's Premises-EV (proposed 10-year life amortized)

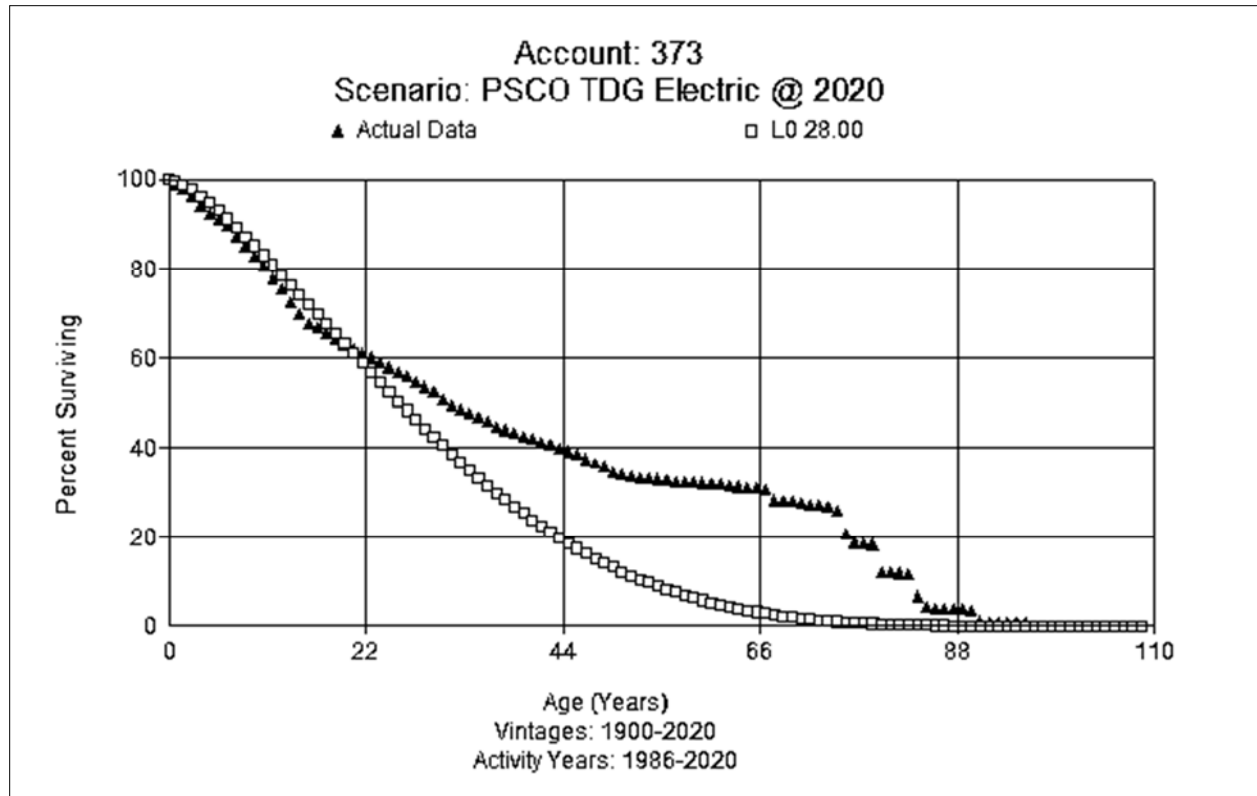
This account includes the service panel, the charge stub, and the wiring between the two for electric vehicles charging on customer's premises. This is a new account and there is currently no plant at December 31, 2020. Based on information from the Company, this study proposes a 10-year life and assets in this account will be amortized.

FERC Account 373.0 Street Lighting & Signal Systems (28 L0)

This account includes all distribution streetlights, conductor, conduit, luminaire, and standards. At December 31, 2020, there was approximately \$179.3 million in this account. The current approved life for this account is 41 years with the R0.5 dispersion curve.

Discussions with Company personnel indicated that they moved from Mercury Vapor to High Pressure Sodium (HPS) in 1980s, and there is no Mercury Vapor left but some Metal Halide (MH) are still on the system. A large portion of the lights have been converted to LED. There is a mixture of steel and fiberglass with some wood and aluminum. Public damage, corrosion, and relocations are the major drivers of retirements. When replacing the pole, the Company would replace everything except the foundation. Current design is paint over galvanized steel. Older painted steel was not galvanized. Conductor to streetlights have a shorter life. It was originally direct buried but recently moved to putting it in conduit. Road salts (specifically Magnesium Chloride (MgCl)) cause significant corrosion. The LED fixture will last at least 15 years. The driver (like an inverter) may be the part of the LED lamp that fails. HPS lights lasted longer and the bulbs were replaced on O&M. The Company expects around a 25-year life.

The analysis indicates that the life is shorter than existing. The majority of the fits range from 18-30 years across the bands analyzed. In the full band, the L0 28 is a good fit to 60 percent surviving before it begins to move longer. Based on fuller bands, the type of assets in this account, and judgment, the current Study recommendation is to move to the 28-year life and L0 dispersion curve. A graph of the observed life table versus the proposed curve is shown below.



ELECTRIC INTANGIBLE AND GENERAL PLANT

General Intangible Plant Accounts, FERC Accounts 303.00–303.14

General FERC Account 303.03 Miscellaneous Computer Software – 3 SQ

This account consists of miscellaneous computer software. There is currently no investment. The current approved life of 3 SQ should be retained.

General FERC Account 303.07 Miscellaneous Computer Software – 7 SQ

This account consists of miscellaneous computer software. The investment as of December 31, 2020 is \$74.9 million. The current approved life of 7 SQ should be retained.

General FERC Account 303.10 Miscellaneous Computer Software – 10 SQ

This account consists of miscellaneous computer software. The investment as of December 31, 2020 is \$67.2 million. The current approved life of 10 SQ should be retained.

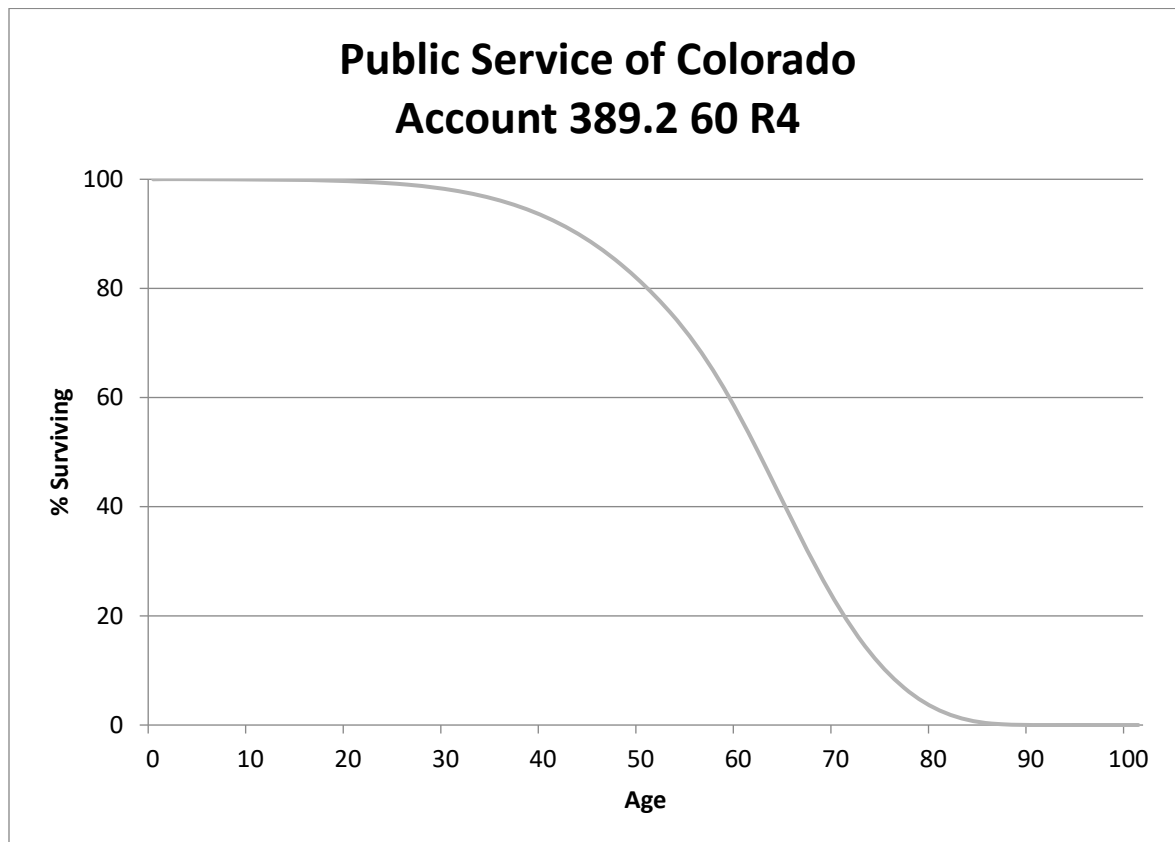
General FERC Account 303.15 Miscellaneous Computer Software – 15 SQ

This account consists of miscellaneous computer software. There is currently no investment. If assets are added to this account, this Study recommends a 15 SQ for this account.

Electric General Accounts, FERC Accounts 389.0–398.0

FERC Account 389.20 Land Rights (60 R4)

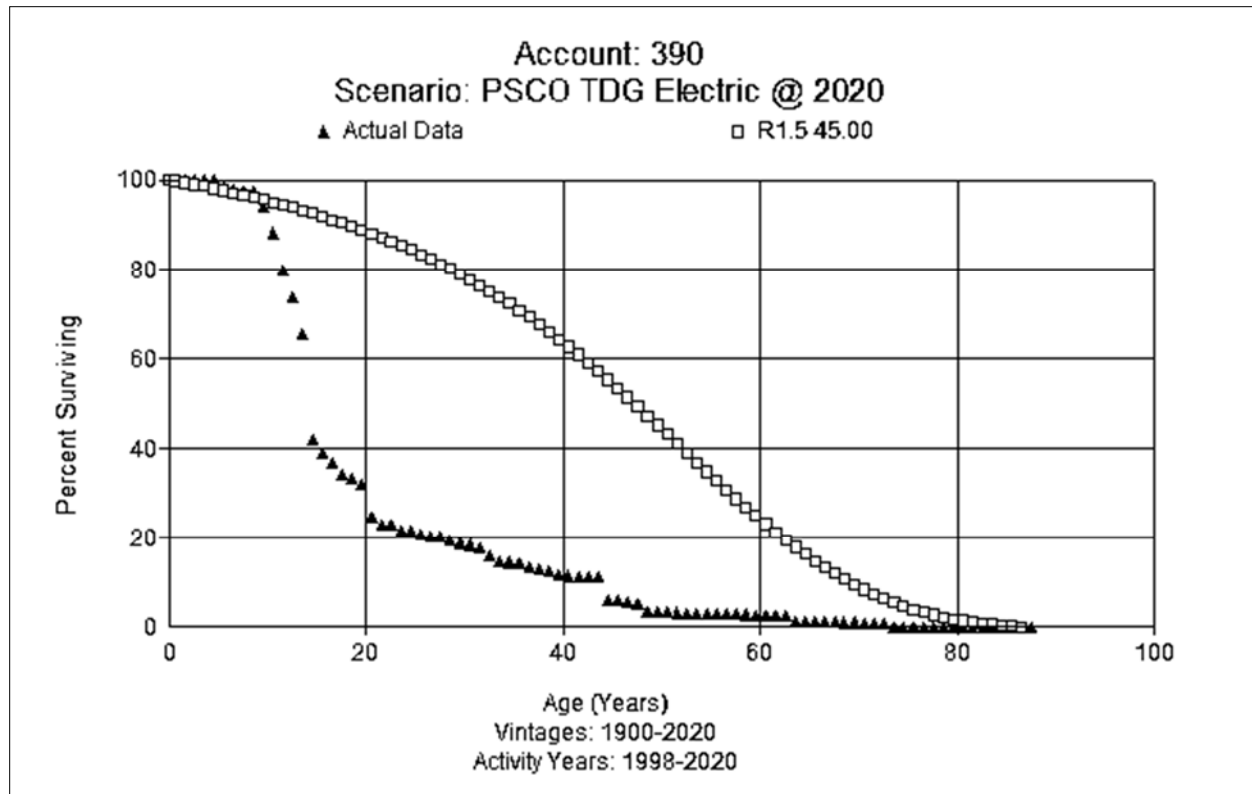
This account consists of land rights associated with office buildings, garages, warehouses, service centers, and other buildings used for general utility service. At December 31, 2020, there was no plant in this account. If assets are added into this account, this Study recommends a life of 60 years with an R4 dispersion. A generic curve shape is shown below.



FERC Account 390 All Structures & Improvements & Partitions (45 R1.5)

These accounts include the cost of buildings, yard improvements, and partitions used for utility service. At December 31, 2020, there was approximately \$11.9 million in this account. The current approved life and curves for the various sub accounts recorded to Account 390-Structures and Improvements is 45 R1.5.

A combined analysis was performed. The life analysis indicates a much shorter life than existing and what is expected for the types of assets in these accounts. Based on experience with PSCo Common, as well as considering the type and mix of assets and judgment, this Study recommends retention of the 45 R1.5. A graph of the observed life table versus the proposed curve is shown below.



Electric General FERC Accounts 391–398

PSCo adopted Vintage Group Amortization consistent with FERC Accounting Release No. 15 a number of years ago in CPUC Docket 06S-234EG. This process provides for the amortization of General plant in two parts: 1) amortize plant over the life as recommended in this Study, and 2) amortize an additional component to the accrual that includes an amount to allocate deficit or excess reserve (as necessary) as compared to the amount of reserve needed in the account at this point in its amortization. At the end of the amortized life, property will be retired from the books.

During the Study interview process, a review of the lives for each of the amortized accounts is performed to confirm the existing lives are still appropriate. In this study, the lives for several of the accounts have changed. This Study recommends the retirement of assets greater than the service life. A table of the accounts, plant balance after retirements, and the approved and proposed life is shown below. For details regarding the computations, please see Appendix A-1.

Table 1 - Electric General Plant Amortized

Account	Description	Plant	Approved Life	Proposed Life
		Balance 12/31/2020		
391	Office Furniture and Equipment	\$ 7,383,571	20	20
391.2	Computer Hardware	27,086,580	6	6
392.1	Transportation Equipment - Automobiles	840,264	12	7
392.2	Transportation Equipment - Light Trucks	22,354,695	12	7
392.3	Transportation Equipment - Trailers	7,636,594	25	15
392.4	Transportation Equipment - Heavy Trucks	48,610,693	14	10
393	Stores Equipment	156,423	30	30
394	Tools, Shop and Garage Equipment	46,857,007	25	15
395	Laboratory Equipment	1,960,327	10	10
396	Power Operated Equipment	6,185,929	14	10
397	Communication Equipment	188,676,455	15	15
398	Miscellaneous Equipment	1,565,744	20	20

COMMON UTILITY PLANT

Common Intangible Plant Accounts, FERC Accounts 303.00 – 303.14

For accounts in this function, the SQ dispersion pattern is recommended and no graph is presented.

FERC Account 303.00 Miscellaneous Computer Software – 3 SQ

This account consists of miscellaneous computer software. The investment as of December 31, 2020 is \$14.4 million in this account. The approved life of 3 SQ should be retained.

FERC Account 303.07 Miscellaneous Computer Software – 7 SQ

This account consists of miscellaneous computer software. The investment as of December 31, 2020 is \$200.8 million. The approved life of 7 SQ should be retained.

FERC Account 303.10 Miscellaneous Computer Software – 10 SQ

This account consists of miscellaneous computer software. The investment as of December 31, 2020 is \$9.9 million. The approved life of 10 SQ should be retained.

FERC Account 303.15 Miscellaneous Computer Software – 15 SQ

This account consists of miscellaneous computer software. The projected investment as of December 31, 2020 is \$156.9 million. The approved life of 15 SQ should be retained.

COMMON GENERAL PLANT

Common General Plant Accounts, FERC Accounts 389.0–398.0

Accounts 391–398 in this function are recommended for general plant amortization. The SQ dispersion pattern is recommended and no curve is presented.

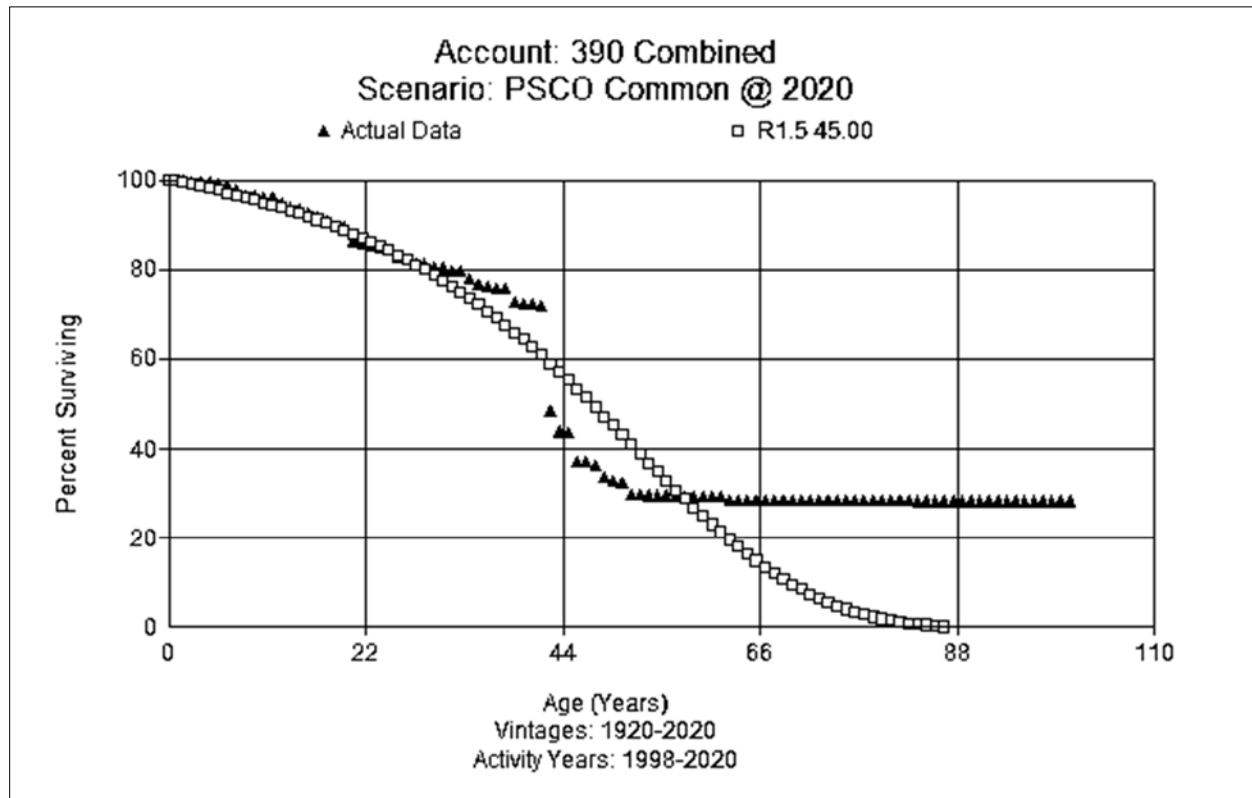
FERC Account 389.20 Land Rights (60 R4)

This account consists of land rights associated with office buildings, garages, warehouses, service centers, and other buildings used for general utility service. As of December 31, 2020, there was no plant in this account. This Study recommends retention of the existing 60 R4. See the graph provided for Account 389.2 General Land Rights.

FERC Account 390.00 General Structures & Improvements (45 R1.5)

This account consists of office buildings, garages, warehouses, service centers, and other buildings used for general utility service. As of December 31, 2020, there was \$188.7 million in this account. The current approved life and curve for the various sub accounts recorded to Account 390-Structures and Improvements is 45 R1.5.

A combined analysis was performed. The life analysis indicates a life consistent with the existing and what is expected for the types of assets in these accounts. Based on experience, as well as considering the type and mix of assets and judgment, this Study recommends retention of the 45 R1.5. A graph of the observed life table versus the proposed curve is shown below.



Common General FERC Accounts 391–398

PSCo adopted Vintage Group Amortization consistent with FERC Accounting Release No. 15 a number of years ago in CPUC Docket 06S-234EG. This process provides for the amortization of General plant in two parts: 1) amortize plant over the life as recommended in this Study, and 2) amortize an additional component to the accrual that includes an amount to allocate deficit or excess reserve (as necessary) as compared to the amount of reserve needed in the account at this point in its amortization. At the end of the amortized life, property will be retired from the books.

During the Study interview process, a review of the lives for each of the amortized accounts is performed to confirm the existing lives are still appropriate. In this study, the lives for several of the accounts have changed. This Study recommends the retirement of assets greater than the service life. A table of the accounts, plant balance after retirements, and the approved and proposed life is shown below. For details regarding the computations, please see Appendix A-2.

Table 2 - Common Plant Amortized

Account	Description	Plant	Approved Life	Proposed Life
		Balance 12/31/2020		
391.00	Office Furniture and Equipment	\$ 27,998,991	20	20
391.04	Computer Hardware	164,689,127	6	6
392.10	Transportation Equipment - Automobiles	1,960,152	12	7
392.20	Transportation Equipment - Light Trucks	4,784,685	12	7
392.30	Transportation Equipment - Trailers	3,130,101	25	15
392.40	Transportation Equipment - Heavy Trucks	2,678,588	14	10
393.00	Stores Equipment	176,743	30	30
394.00	Tools and Shop Equipment	4,915,706	25	15
395.00	Laboratory Equipment	228,526	10	10
396.00	Power Operated Equipment	618,532	14	10
397.00	Communication Equipment	58,899,366	15	15
398.00	Miscellaneous Equipment	280,476	20	20

NET SALVAGE ANALYSIS

When a capital asset is retired, physically removed from service, and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset).

Gross salvage and cost of removal related to retirements are recorded to the general ledger in the accumulated provision for depreciation at the time retirements occur within the system.

Net salvage data by plant account for Transmission, Distribution, and General Property plant is shown in Appendix E. Removal cost percentages are calculated by dividing the current cost of removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the addition versus the retirement. For example, a Transmission asset in FERC Account 355 with a current installed cost of \$500 (2021) would have had an installed cost of \$42.86² in 1959. A removal cost of \$50 for the asset calculated (incorrectly) on current installed cost would only have a negative 10 percent removal cost (\$50/\$500). However, a correct removal cost calculation would show a negative 117 percent removal cost for that asset (\$50/\$42.86). Inflation from the time of installation of the asset until the time of its removal must be considered in the calculation of the removal cost percentage because the depreciation rate, which includes the removal cost percentage, will be applied to the original installed cost of assets.

2 Using the Handy-Whitman Bulletin No. 193, E-5, line 36, $\$42.86 = \$500 \times 51/595$.

Net Salvage - Steam Production and Other Production Property

The concept behind the net salvage cost component of depreciation rates for power plants is different from that of Transmission or Distribution assets. Power plants are discrete units that will need to be dismantled after the end of their useful lives. Because of this, instead of statistically analyzing the historical cost for salvaging and removing assets with rolling and shrinking bands, engineering studies are conducted to determine the cost to dismantle the individual units or plants.

The current net salvage rates were established in Docket No. 19AL-0268E. The approved net salvage incorporates dismantling costs for PSCo facilities from a 2016 Dismantling Study. This depreciation study updates the projected dismantling costs with results from the Production Plant Dismantling Cost Study for PSCO that was performed by Burns & McDonnell Engineering Company, Inc. ("Burns & McDonnell").

The 1898 & CO. 2020 Decommissioning Cost Study was utilized in this Study to arrive at the terminal net salvage amounts. The total Steam, Hydro, and Other Production terminal removal cost in the 2020 1898 & CO. Production Dismantling Cost Study less GSU and related costs for each plant and unit were allocated to each FERC Plant Account for the unit. See Appendix G for a detailed computation reconciling the 1898 & CO. 2020 Decommissioning Study to the PSCo Dismantling Costs or Terminal Net Salvage amounts by unit by FERC plant account. This Study utilizes a total net salvage amount and calculates a total net salvage percent, which combines both the interim and terminal net salvage in developing the proposed depreciation rates for all production plant. The proposed net salvage rates in total are more negative than what is included in the approved depreciation rates. The total net salvage cost was divided by the depreciable investment at that plant, unit, and FERC Account to create a total net salvage percentage for that particular plant unit and FERC Account. The demolition cost for each plant was combined with the interim removal cost based on each interim net salvage analyses for Accounts 311-316, Accounts 331-336, and Accounts 341-346 to model total Steam, Hydro, and Other Production, as well as the pro-forma plant additions that will occur in 2021 and 2022.

The interim net salvage history for each plant account is shown in Appendix E-1. The allocated dismantling costs by generating unit and account are also shown in

Appendix G and then combined with interim net salvage to develop total net salvage percentages. The calculations of the individual plant, by account, total net salvage percentages are shown in Appendix G.

INTERIM NET SALVAGE STEAM PRODUCTION

FERC Account 311.0 Structures and Improvements (Negative 20 percent)

This account consists of any gross salvage or removal cost associated with buildings, structures, fences, lighting systems, and other related assets at each power plant. Interim net salvage was approved in Docket No. 19AL-0268E and is negative 20 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -298.31 and -98.55 percent respectively. Based on history and judgment, this study recommends retaining the negative 20 percent for interim net salvage for this account.

FERC Account 312.0 Boiler Plant Equipment (Negative 15 percent)

This account consists of any gross salvage or removal cost associated with boiler plant equipment, bag houses, preheaters, and other related equipment. Interim net salvage was approved in Docket No. 19AL-0268E and is negative 15 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -18.99 and -25.20 percent respectively. Based on history and judgment, this study recommends retention of negative 15 percent for interim net salvage for this account.

FERC Account 312.0 Boiler Plant Equipment AQIR (0 percent)

This account consists of air quality control systems and other related equipment. Interim net salvage was approved in Docket No. 19AL-0268E and is zero percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of zero and -3.48 percent respectively. Based on history and judgment, this study recommends retention of zero percent for interim net salvage for this account.

FERC Account 312.061 Coal Cars (0 percent)

This account includes the cost of coal cars used in producing electricity at the steam generating sites. Interim net salvage was approved in Docket No. 19AL-0268E and is zero percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of zero and 93.01 percent respectively. Based on history and

judgment, this study recommends retention of zero percent for interim net salvage for this account.

FERC Account 314.0 Turbogenerator Equipment (Negative 15 percent)

This account consists of any gross salvage or removal cost associated with turbogenerator equipment, stationary blades, turbine control systems, and other related assets at each power plant. Interim net salvage was approved in Docket No. 19AL-0268E and is negative 15 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a -17.95 and -26.15 percent respectively. Based on history and judgment, this study recommends retention of negative 15 percent for interim net salvage for this account.

FERC Account 315.0 Accessory Electric Equipment (Negative 10 percent)

This account consists of any gross salvage or removal cost associated with power transformer, regulators, and related assets at each power plant. Interim net salvage was approved in Docket No. 19AL-0268E and is negative 10 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -14.36 and -20.17 percent respectively. Based on history and judgment, this study recommends retention of negative 10 percent for interim net salvage for this account.

FERC Account 315.2 Computers and Peripherals (0 percent)

This account consists of computers, peripherals, and station control related assets at each plant. Interim net salvage was approved in Docket No. 19AL-0268E and is negative 0 percent. Appendix E-1 shows the most recent five- and ten-year bands to be zero and -31.10 percent respectively. Based on history and judgment, this study recommends retention of zero percent for interim net salvage for this account.

FERC Accounts 316.0 Miscellaneous Power Plant Equipment (Negative 5 percent)

This account consists of any gross salvage or removal cost associated with tanks, pumps, work equipment, and other related assets at each power plant. Interim net salvage was approved in Docket No. 19AL-0268E and is negative 5 percent. Appendix

E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -26.79 and -17.14 percent respectively. Based on history and judgment, this study recommends retention of negative 5 percent for interim net salvage for this account.

INTERIM NET SALVAGE HYDRAULIC (HYDRO) PRODUCTION

FERC Account 331.0 Structures and Improvements (Negative 10 percent)

This account consists of any gross salvage or removal cost associated with buildings, structures, fences, lighting systems, and other related assets at each plant. Interim net salvage was approved in Docket No. 19AL-0268E and is negative 10 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -35.78 and -41.68 percent respectively. Based on history and judgment, this study recommends retention of negative 10 percent for interim net salvage for this account.

FERC Account 332.0 Reservoirs, Damns and Waterways (Negative 10 percent)

This account consists of any gross salvage or removal cost associated with dams, penstocks, spillways, hoists, foundations, intakes, and other related equipment. Interim net salvage was approved in Docket No. 19AL-0268E and is negative 10 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -7.85 and -30.07 percent respectively. Based on history and judgment, this study recommends retention of negative 10 percent for interim net salvage for this account.

FERC Account 333.0 Waterwheels, Turbines and Generators (Negative 10 percent)

This account consists of any gross salvage or removal cost associated with pumps, generators, turbines, valves, and other related assets at each plant. Interim net salvage was approved in Docket No. 19AL-0268E and is negative 10 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -236.89 and -164.74 percent respectively. Based on history and judgment, this study recommends retention of negative 10 percent for interim net salvage for this account.

FERC Account 334.0 Accessory Electric Equipment (Negative 10 percent)

This account consists of any gross salvage or removal cost associated with generators, control systems, exciter, pumps, turbines, valves, and related assets at each plant. Interim net salvage was approved in Docket No. 19AL-0268E and is negative 10 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -9.29 and -19.21 percent respectively. Based on history and judgment, this study recommends retention of negative 10 percent for interim net salvage for this account.

FERC Account 334.2 Computers and Peripherals (0 percent)

This account consists of any gross salvage or removal cost associated with computers, peripherals, and station control related assets at each plant. Interim net salvage was approved in Docket No. 19AL-0268E and is zero percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of zero percent. Based on history and judgment, this study recommends retention of zero percent for interim net salvage for this account.

FERC Accounts 335.0 Miscellaneous Power Plant Equipment (Negative 5 percent)

This account consists of any gross salvage or removal cost associated with station controls, pumps, work equipment, and other related assets at each plant. Interim net salvage was approved in Docket No. 19AL-0268E and is negative 5 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -24.08 and -55.42 percent respectively. Based on history and judgment, this study recommends retention of negative 5 percent for interim net salvage for this account.

FERC Accounts 335.2 Recreational Facilities (Negative 5 percent)

This account consists of any gross salvage or removal cost associated with yard improvements at each plant. Interim net salvage was approved in Docket No. 19AL-0268E and is negative 5 percent. Appendix E-1 shows the most recent five- and ten-year

bands to be a net salvage percentage of zero percent. Based on the expectation for some removal cost and judgment of Account 335.0, this study recommends retention of negative 5 percent for interim net salvage for this account.

FERC Accounts 336.0 Miscellaneous Power Plant Equipment (0 percent)

This account consists of any gross salvage or removal cost associated with bridges, road, and yard improvements at each plant. Interim net salvage was approved in Docket No. 19AL-0268E and is zero percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -1.38 percent. Based on history and judgment, this study recommends retention of zero percent for interim net salvage for this account.

INTERIM NET SALVAGE OTHER PRODUCTION

FERC Account 341.0 Structures and Improvements (Negative 20 percent)

This account consists of any gross salvage or removal cost associated with buildings, structures, fences, lighting systems, and other related assets at each power plant. Interim net salvage was approved in Docket No. 19AL-0268E and is a negative 20 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -103.25 and -20.58 percent respectively. Based on history and judgment, this study recommends retention of negative 20 percent for interim net salvage for this account.

FERC Account 342.0 Fuel Holders and Accessory Equipment (Negative 5 percent)

This account consists of any gross salvage or removal cost associated with pumps, storage tanks, natural gas/fuel oil piping, and other related assets at each power plant. Interim net salvage was approved in Docket No. 19AL-0268E and is a negative 5 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -155.85 and -38.81 percent respectively. Based on history and judgment, this study recommends retention of negative 5 percent for interim net salvage for this account.

FERC Account 343.0 Prime Movers (Negative 10 percent)

This account consists of any gross salvage or removal cost associated with foundations, chimneys, demineralizers, fire protection systems, and other related assets at each power plant. Interim net salvage was approved in Docket No. 19AL-0268E and is a negative 10 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -13.12 and -89.91 percent respectively. Based on history and judgment, this study recommends retention of negative 10 percent for interim net salvage for this account.

FERC Account 344.0 Generators (Negative 10 percent)

This account consists of any gross salvage or removal cost associated with generators and other related assets at each power plant. Interim net salvage was

approved in Docket No. 19AL-0268E and is a negative 10 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -4.29 and -11.54 percent respectively. Based on history and judgment, this study recommends retention of negative 10 percent for interim net salvage for this account.

FERC Account 345.0 Accessory Electric Equipment (Negative 10 percent)

This account consists of any gross salvage or removal cost associated with power transformer, regulators, and related assets at each power plant. Interim net salvage was approved in Docket No. 19AL-0268E and is a negative 10 percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of -14.76 and -13.10 percent respectively. Based on history and judgment, this study recommends retention of negative 10 percent for interim net salvage for this account.

FERC Account 345.2 Computers and Peripherals (0 percent)

This account consists of any gross salvage or removal cost associated with computers, peripherals, and station control related assets at each plant. Interim net salvage was approved in Docket No. 19AL-0268E and is zero percent. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of a -6.09 and -5.95 percent. Based on history and judgment, this study recommends retention of zero percent for interim net salvage for this account.

FERC Account 346.0 Miscellaneous Power Plant Equipment (Negative 10 percent)

This account consists of any gross salvage or removal cost associated with work equipment, test equipment, pumps, fire protection systems, and other related assets at each power plant. Interim net salvage was approved in Docket No. 19AL-0268E and is a negative 10 percent. Appendix E-1 shows the most recent five- and ten-year bands show a net salvage percentage of -50.87 and -52.69 percent respectively. Based on history and judgment, this study recommends negative 10 percent for interim net salvage for this account.

INTERIM NET SALVAGE WIND PRODUCTION

PSCo has added two wind farms to its other production function: Cheyenne Ridge and Rush Creek. As of December 31, 2020, Cheyenne Ridge had a total plant investment of \$654.8 million and Rush Creek had \$897.5 million. Accrual rates were requested for Rush Creek in Docket No. 16A-117E and for Cheyenne Ridge in Docket No. 18A-905E. The Company has limited experience with wind assets in the Ponnequin plant, which retired in 2015. The results for wind accounts separated from other production are shown in Appendix E-1.

FERC Account 341.045 Structures and Improvements (0 percent)

This account consists of any gross salvage or removal cost associated buildings, structures, fences, lighting systems, and other related assets at each wind farm. Accrual rates were requested Rush Creek in Docket No. 16A-117E and for Cheyenne Ridge in Docket No. 18A-905E with no interim net salvage requested. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of zero percent. Based on history and judgment, this study recommends a zero percent for interim net salvage for this account.

Account 342.045 Fuel Holders, Producers, and Accessories (0 percent)

This account consists of any gross salvage or removal cost associated fuel holders and accessories. Accrual rates were requested Rush Creek in Docket No. 16A-117E and for Cheyenne Ridge in Docket No. 18A-905E with no interim net salvage requested. There is no historical activity for this account. Based on judgment, this study recommends a zero percent for interim net salvage for this account.

FERC Account 344.045 Generators (Negative 10 percent)

This account consists of any gross salvage or removal cost associated generators, control systems, and other related assets at each wind farm. Accrual rates were requested Rush Creek in Docket No. 16A-117E and for Cheyenne Ridge in Docket No. 18A-905E with no interim net salvage requested. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of zero and -12.76 percent

respectively. Based on history and judgment, this study recommends negative 10 percent for interim net salvage for this account.

FERC Account 345.045 Accessory Electric Equipment (Negative 5 percent)

This account consists of any gross salvage or removal cost associated station controls, motor control center, station wiring, fire protection system, power supply, regulators, and related assets at each wind farm. Accrual rates were requested Rush Creek in Docket No. 16A-117E and for Cheyenne Ridge in Docket No. 18A-905E with no interim net salvage requested. Appendix E-1 shows the most recent five- and ten-year bands to be a net salvage percentage of zero and -7.33 percent respectively. Based on history and judgment, this study recommends negative 5 percent for interim net salvage for this account.

FERC Accounts 346.045 Miscellaneous Power Plant Equipment (0 percent)

This account consists of any gross salvage or removal cost associated instruments for air systems, work equipment, test equipment, pumps, fire protection systems, and other related assets at each wind farm. Accrual rates were requested Rush Creek in Docket No. 16A-117E and for Cheyenne Ridge in Docket No. 18A-905E with no interim net salvage rate requested. There is no history associated with miscellaneous equipment for wind assets. Based on judgment, this study recommends 0 percent for interim net salvage for this account.

INTERIM NET SALVAGE PROFORMA SOLAR PRODUCTION

PSCo intends to add solar production units to its production portfolio, and they are planned to go into operation in 2021. The Study recommendations are based on current industry expectations for these types of assets. See Appendix A-3 for the rate calculations and Appendix C-1 for the interim retirement and interim net salvage parameters.

FERC Account 341.0 Structures and Improvements (0 percent)

This account consists of any gross salvage or removal cost associated buildings, structures, fences, lighting systems, and other related assets at each solar facility. No interim parameters were used in the three-case settlement reached back in 2016 for the 2017-19 RES Plan. Therefore, interim net salvage for this account is zero percent.

FERC Account 342.0 Fuel Holders, Producers, and Accessories (0 percent)

This account consists of any gross salvage or removal cost associated fuel holders and accessories and other related assets at each solar facility. No interim parameters were used in the three-case settlement reached back in 2016 for the 2017-19 RES Plan. Therefore, interim net salvage for this account is zero percent.

FERC Account 344.0 Generators (0 percent)

This account consists of any gross salvage or removal cost associated generators, control systems, and other related assets at each solar facility. No interim parameters were used in the three-case settlement reached back in 2016 for the 2017-19 RES Plan. Therefore, interim net salvage for this account is zero percent.

FERC Account 345.0 Accessory Electric Equipment (0 percent)

This account consists of any gross salvage or removal cost associated station controls, motor control center, station wiring, fire protection system, power supply, regulators, and related assets at each solar facility. No interim parameters were used in the three-case settlement reached back in 2016 for the 2017-19 RES Plan. Therefore, interim net salvage for this account is zero percent.

FERC Accounts 346.0 Miscellaneous Power Plant Equipment (0 percent)

This account consists of any gross salvage or removal cost associated Instruments for air systems, work equipment, test equipment, pumps, fire protection systems, and other related assets at each solar facility. No interim parameters were used in the three-case settlement reached back in 2016 for the 2017-19 RES Plan. Therefore, interim net salvage for this account is zero percent.

INTERIM NET SALVAGE PROFORMA OTHER PRODUCTION – Manchief Plant

PSCo intends to purchase an additional plant Manchief in 2022. However, as of December 31, 2020 there is no investment. No interim parameters were requested in Docket No. 19A-409E for the Manchief Plant. This study reflects zero percent interim net salvage as existing. However, due to the similarity of assets, the Study is recommending the use of the same interim net salvage for the accounts shown and discussed above for Other Production. See Appendix A-3 for the rate calculations and Appendix C-1 for the Interim Retirement Parameters.

NET SALVAGE - TRANSMISSION PROPERTY

The cost of demolition and removal of transmission assets has increased over time due to several general factors including:

Time Value of Money

Many transmission assets have a life cycle of 40 years or more. Some of the assets being removed were installed over 40 years ago when materials and labor were simply cheaper.

Environmental Regulations and Right-of-Way Access/Use Restrictions

The cost of demolition has increased due to the continual evolution of environmental regulations affecting mitigation and restoration measures required during and after transmission line projects. This environmental rigor was not in-place at the time of the assets' initial installations. Consequently, assets located on difficult terrain or in sensitive locations require additional equipment, labor, and other expenses to ensure compliance during and after construction. Post-construction restoration may span several growing seasons to achieve necessary vegetation and site stability required for permit compliance.

Environmental protections also affect the salvage value of material. Wood poles that were once sold for a positive salvage value now cost the company to dispose of the poles due to the wood protectant materials like creosote.

Change in NERC and FERC requirements

Increased regulation and requirements on operating and planning standards may require assets be removed before they are fully depreciated. An example is the clearance of transmission lines. Xcel Energy had to remove portions of existing transmission lines and replace with taller structures due to clearance violations that were found in response to NERC's FAC008.

Labor

In the last decade, investment in the transmission system has increased substantially across the country. This has created a high demand for the limited number of qualified resources available to construct the work. The increases in capital expenditures are such that utilities now have to augment their internal workforces with external contract construction providers, who often come at a higher cost.

Safety Requirements

The industry has become intolerant of unsafe working practices. The robust equipment and stringent safety provisions required today have changed substantially from that of 40 years ago. Safety and compliance are core values for Xcel Energy and that may result is an increase in the cost of doing business.

Increase Financial Controls

Over time, financial standards and regulations have increased. Xcel Energy has adopted the best practices and incorporated cost and quality controls measures into the close out of construction work orders. This provides greater details of costs associated with demolition work compared to several years prior. As can be seen with the query of accounts, RWIP varies year by year, but the information collected has improved since 2007 after the 2007 RWIP Audit. RWIP has substantially increased since 2007.

Salvage Value

Many of the assets that are removed do not carry a high salvage value. Some of the assets may be sold as scrap but it would not amount to the cost of installation or offset the removal costs. Assets that can be reused are placed into inventory instead of being sold. In several cases, the assets being removed are of wood construction, in which case there is no salvage value.

Asset Renewal

Utilities across the nation are now dealing with aging, antiquated transmission infrastructure. It is now a necessity for utilities to have proactive asset renewal programs to replace transmission assets before they fail. The frequency of projects requiring removal of existing assets has increased substantially over the last decade, and will continue to increase into the future.

PSCo implemented the Wildfire Mitigation Plan in 2019. This plan increased the number of asset renewal projects done in rugged/mountainous terrain each year in order to reduce wildfire ignition risk in its service territory as quickly as possible. The removal cost for the structures targeted by the Wildfire Mitigation Plan is often higher than normal because those structures are more difficult to access and may require special equipment (such as a helicopter or a temporary bridge) or nonstandard construction methods (such as hand digging, flaggers for trail closures, etc.).

Detailed analysis and results by account are shown in Appendix E-2 and individual account results are discussed below.

FERC Account 350 Transmission Depreciable Land Rights (0 percent)

The currently approved net salvage estimate for this account is zero percent. Retirement activity has been very limited in this account. Since land rights intrinsically have no removal costs (removal costs are attributed to the property on the land) and have no salvage value, a zero percent net salvage was assigned to this account.

FERC Account 352 Transmission Substation Structures and Improvements (Negative 10 percent)

The approved net salvage estimate for this account is negative 5 percent. In the 2020 transaction year, negative 50 and negative 48 percent exist for the five-year and 10-year bands, respectively. Removal cost reflected in this account from 2017-2020 has increased. Due to more negative net salvage indications, this study recommends moving toward those indications with a net salvage estimate of negative 10 percent for this account.

FERC Account 353 Transmission Station Equipment (Negative 20 percent)

The currently approved net salvage estimate for this account is negative 15 percent. In the most recent period, a moving average of negative 40 percent exists for the five-year band and a negative 29 percent exists for the 10-year band. This study recommends a move to a negative 20 percent for this account.

FERC Account 354 Transmission Tower and Fixtures (Negative 20 percent)

The currently approved net salvage estimate for this account is negative 20 percent. A small amount of retirement activity generated a net salvage of negative 400 percent in the 5-year and a negative 174 percent in the 10-year bands. This study recommends retention of the existing negative 20 percent net salvage estimate for this account.

FERC Account 355 Transmission Poles and Fixtures (Negative 60 percent)

The currently approved net salvage estimate for this account is negative 40 percent. In the most recent period, a moving average of negative 180 and negative 179 percent exists for the five-year and 10-year bands, respectively. Throughout much of the history, a negative 60 percent or greater has been experienced in this account. This study recommends moving toward the indications with a negative 60 percent net salvage estimate for this account at this time.

FERC Account 356 Transmission Overhead Conductor (Negative 30 percent)

The currently approved net salvage estimate for this account is negative 25 percent. In the most recent period, a moving average of negative 81 and negative 91 percent exists for the five-year and 10-year bands, respectively. Since 2012, this account has generally experienced net salvage more negative than negative 30 percent. This study recommends moving to a negative 30 percent net salvage estimate for this account.

FERC Account 357 Transmission Underground Conduit (Negative 5 percent)

The current approved net salvage estimate for this account is zero percent. There has been only one year, 2013, with retirements recorded during the study period. While this single year indicates cost of removal will exceed salvage, the moving average shows a negative 40 percent in the 10-year band. The expectation is there will be some removal cost related to assets in this account. This study recommends moving conservatively toward those indications with a negative 5 percent estimate at this time.

FERC Account 358 Transmission Underground Conductor and Devices (Negative 5 percent)

The current approved net salvage estimate for this account is zero percent. There has been cost of removal recorded in every year retirements were recorded. While the moving averages across the years indicate cost of removal will exceed any salvage, the moving averages show negative 34 percent and negative 30 percent in the 5 and 10-year bands, respectively. This study recommends only moving toward these indications by changing from the existing zero percent to a negative 5 percent net salvage for this

account.

FERC Account 359 Transmission Road and Trails (0 percent)

The current approved net salvage estimate for this account is zero percent. There is only one year, 2005, with retirements recorded during the study period. No salvage or cost of removal was recorded, and none is expected. This study recommends retention of the zero percent net salvage for this account.

NET SALVAGE – DISTRIBUTION PROPERTY

Increasing levels of removal cost are experienced in most accounts in this function. Many of the same factors listed above for Transmission are also contributing factors for more negative net salvage in the Distribution function. The salvage received for retired assets has decreased over that time while the removal cost of assets has increased dramatically. Detailed analysis and results by account are shown in Appendix E-2 and individual account results are discussed below.

FERC Account 360 Distribution Depreciable Land Rights (0 percent)

The currently approved net salvage estimate for this account is zero percent. Retirement activity has been very limited in this account. Since land rights intrinsically have no removal costs (removal costs are attributed to the property on the land) and have no salvage value, a zero percent net salvage estimate is retained for this account.

FERC Account 361 Distribution Substation Structures and Improvements (Negative 10 percent)

The current approved net salvage estimate for this account is negative 5 percent. Transactional history shows a negative net salvage in nearly every year analyzed. In the most recent period, a moving average of negative 74 and negative 70 percent exists for the five-year and 10-year bands, respectively. Based on the transactional history, a proposed net salvage estimate of negative 10 percent is supported and recommended for this account.

FERC Account 362 Distribution Substation Equipment (Negative 20 percent)

The current approved net salvage estimate for this account is negative 10 percent. In the most recent period, a moving average of negative 33 and negative 37 percent exists for the five-year and 10-year bands. After examining PSCo history, moving toward the more negative indications with a negative 20 percent net salvage estimate is recommended for this account.

FERC Account 363 Energy Storage Equipment (proposed 0 percent net salvage)

This account includes any gross salvage or cost of removal associated with energy storage equipment. This is a new account that has not been used in the past. Based on information from the Company, 0 percent net salvage is recommended for this account.

FERC Account 364 Distribution Poles, Towers, and Fixtures (Negative 60 percent)

The current approved net salvage estimate for this account is negative 50 percent. In the most recent period, a moving average of negative 731 percent and negative 511 percent exists for the five-year and 10-year bands, respectively. This level of negative net salvage would be such a significant change and cause a drastic increase in PSCo's depreciation expense for this account. However, with the consistent level indicated and to conservatively move toward the more negative indications, the study recommends an incremental movement to a negative 60 percent net salvage estimate.

FERC Account 365 Distribution Overhead Conductor and Devices (Negative 50 percent)

The current approved net salvage estimate for this account is negative 40 percent. In the most recent period, a moving average of negative 196 and negative 160 percent exists for the five-year and 10-year bands, respectively. These higher negative net salvage levels are being consistently recorded in the analysis beginning around 2011. This study recommends moving toward those indications with a negative 50 percent net salvage estimate.

FERC Account 366 Distribution Underground Conduit (Negative 30 percent)

The current approved net salvage estimate for this account is negative 25 percent. This account has demonstrated erratic levels of net salvage. In the most recent period, a moving average of negative 508 and negative 298 percent exists for the five-year and 10-year bands, respectively. To incrementally model net salvage in the future and give recognition to the higher negative net salvage indications, a negative 30 percent net salvage estimate is proposed for this account at this time.

FERC Account 367 Distribution Underground Conductor and Devices (Negative 10 percent)

The currently approved net salvage estimate for this account is negative 5 percent. In the most recent period, a moving average of negative 69 percent and negative 37 percent exists for the five-year and 10-year bands, respectively. To model net salvage toward the indications, a negative 10 percent estimate is recommended for this account.

FERC Account 368 Distribution Line Transformers (Negative 10 percent)

The currently approved net salvage estimate for this account is negative 10 percent. In the most recent period, a moving average of negative 0.39 and negative 15 percent exists for the five-year and 10-year bands, respectively. Some large salvage and high cost of removal was recorded in 2018 and 2019. Looking at the most recent 10-year indication, this study recommends retention of the existing negative 10 percent net salvage estimate for this account at this time.

FERC Account 369 Distribution Services (Negative 40 percent)

The currently approved net salvage estimate for this account is negative 30 percent. In the most recent period, a moving average of negative 136 percent and negative 147 percent exists for the five-year and 10-year bands, respectively. This study recommends conservatively moving toward the indications with a negative 40 percent net salvage estimate for this account.

FERC Account 370 Distribution Meters (0 percent)

The currently approved net salvage estimate for this account is zero percent. In the most recent period, a moving average of negative 18 and negative 20 percent exists for the five-year and 10-year bands, respectively. Most years recorded no removal cost. This study recommends retention of the existing negative zero percent net salvage estimate for this account.

FERC Account 370.02 AGIS-AMI Equipment (0 percent)

This account will include net salvage for AGIS AMI equipment. This is a new account with no history. Previously similar assets were booked in Account 370.2. The Company is currently using zero percent net salvage as the approved parameter for Account 370.2. Based on judgment, zero percent net salvage is recommended for this account.

FERC Account 370.20 Automated Meter Reading Equipment (0 percent)

This account includes net salvage for automated meter reading equipment. As shown in Appendix E-2, both the 5 and 10 year moving average show 0 percent net salvage. The Company is currently using zero percent net salvage as the approved parameter for this account. Based on judgment and history, zero percent net salvage is recommended for this account.

FERC Account 371 Distribution Installation on Customers' Premises (Negative 20 percent)

The currently approved net salvage estimate for this account is negative 20 percent. In the most recent period, a moving average of negative 33 percent and negative 34 percent exists for the five-year and 10-year bands, respectively. There have been no retirements recorded in the last three years. Conservatively, we recommend retention of the existing negative 20 percent net salvage estimate for this account at this time.

FERC Account 371.40 Installations on Customer's Premises-EV (0 percent)

This account includes the service panel, the charge stub, and the wiring between the two for electric vehicles charging on customer's premises. This is a new account and there is currently no plant at December 31, 2020. Based on information from the Company, this study proposes zero percent net salvage for this account.

FERC Account 373 Distribution Street Lighting (Negative 25 percent)

The currently approved net salvage estimate for this account is negative 25 percent.

In the most recent period, a moving average of negative 30 percent and negative 32 percent exists for the five-year and 10-year bands, respectively. This study recommends retention of the existing to a negative 25 percent net salvage estimate for this account at this time.

NET SALVAGE ELECTRIC INTANGIBLE PLANT

Electric Intangible Plant Accounts, FERC Accounts 303.00–303.14

For accounts in this function that are recommended for intangible plant amortization, generally no salvage or cost of removal is incurred at retirement.

FERC Account 303.03 Miscellaneous Computer Software – 3 year (0%)

This account consists of any salvage and removal cost associated with miscellaneous computer software having a 3-year life. The current authorized net salvage for this account is zero percent; this Study recommends retaining zero percent net salvage for this account. The Company's next depreciation study will examine future trends in this account.

FERC Account 303.07 Miscellaneous Computer Software – 7 year (0%)

This account consists of any salvage and removal cost associated with miscellaneous computer software with a 7-year life. The current authorized net salvage for this account is zero percent; this Study recommends retaining zero percent net salvage for this account. The Company's next depreciation study will examine future trends in this account.

FERC Account 303.10 Miscellaneous Computer Software – 10 year (0%)

This account consists of any salvage and removal cost associated with miscellaneous computer software with a 10-year life. The current authorized net salvage for this account is zero percent; this Study recommends retaining zero percent net salvage for this account.

FERC Account 303.15 Miscellaneous Computer Software – 15 year (0%)

This account consists of any salvage and removal cost associated with miscellaneous computer software with a 15-year life. The current authorized net salvage for this account is zero percent; the recommendation in this Study is to retain the zero percent net salvage for this account.

NET SALVAGE – GENERAL PROPERTY

For accounts depreciated in the general function (Accounts 389 and 390), see below for the detailed account discussion. For General Property plant Accounts 391-398, PSCo will continue the use of AR-15 (Amortized) using the study recommended net salvage parameters. Detailed analysis and results by account are shown in Appendix E-2 and individual account results are discussed below.

FERC Account 389 Land Rights (0 percent)

The currently approved net salvage estimate for this account is zero percent. Land rights generally have no salvage value at retirement, and none is shown in the analysis. A zero percent net salvage estimate is recommended to be retained for this account.

FERC Account 390 Structures and Improvements (Negative 10 percent)

The currently approved net salvage estimate for this account is a negative five percent. This account consists of all General Property structures, which may range from buildings to building components such as HVAC systems or roofs. The most recent five- and 10-year moving averages show negative 186 and negative 64 percent net salvage, respectively. Based on the fact that salvage has declined and is not expected to change in the future while cost of removal has increased, this study recommends moving toward the negative net salvage indications, but limiting it to a negative 10 percent net salvage estimate for this account at this time.

FERC Account 391 Office Furniture and Equipment (0 percent)

This account consists of gross salvage and cost of removal for miscellaneous office furniture such as desks, chairs, filing cabinets, and tables used for general utility service. The currently approved net salvage estimate for this account is zero percent. There is only one year where salvage has been recorded. There has been some cost of removal, but it is very limited. The most recent five- and 10-year moving averages are both less than a negative one percent. To model net salvage in the future, a zero percent net salvage estimate is recommended for this account.

FERC Account 391.2 Computer Equipment (0 percent)

This account consists of gross salvage and cost of removal for network computer equipment used for general utility service. The currently approved net salvage estimate for this account is zero percent. Activity is only recorded since 2015 with some indication that some cost of removal is possible. However, overall indications are negligible. Therefore, retaining a zero percent net salvage estimate is recommended for this account.

FERC Account 392.10 Transportation Equipment - Autos (10 percent)

The currently approved net salvage estimate for this account is 10 percent. Previously, PSCo recorded proceeds against the cost of a new asset as a part of a like kind exchange program. In 2014, PSCo discontinued the like kind exchange program and sold used transportation equipment. Only since 2015 has the history been segregated into some subaccounts that the assets will be booked in going forward. Data from the fleet department, which includes both owned and leased assets, was used to estimate net salvage for this account. Data included electric and common plant. This approach was used in the prior depreciation study as well. The information from the fleet department shows an overall average of 10.38% in the period from 2014-2020 as shown in Appendix E-4. Based on Company data and history, this study recommends retaining positive 10 percent net salvage estimate for this account.

FERC Account 392.20 Transportation Equipment - Light Trucks (10 percent)

The currently approved net salvage estimate for this account is 10 percent. Previously, PSCo recorded proceeds against the cost of a new asset as a part of a like kind exchange program. In 2014, PSCo discontinued the like kind exchange program and sold used transportation equipment. Only since 2015 has the history been segregated into some subaccounts that the assets will be booked in going forward. Data from the fleet department, which includes both owned and leased assets, was used to estimate net salvage for this account. Data included electric and common plant. This approach was used in the prior depreciation study as well. The information from the fleet department shows an overall average of 11.50% in the period from 2014-2020, as shown

in Appendix E-4. Based on Company data and history, this study recommends retaining positive 10 percent net salvage estimate for this account.

FERC Account 392.30 Transportation Equipment - Trailers (20 percent)

The currently approved net salvage estimate for this account is 20 percent. Previously, PSCo recorded proceeds against the cost of a new asset as a part of a like kind exchange program. In 2014, PSCO discontinued the like kind exchange program and sold used transportation equipment. discontinued the like kind exchange program and sold used transportation equipment. Only since 2015 has the history been segregated into some subaccounts that the assets will be booked in going forward. Data from the fleet department, which includes both owned and leased assets, was used to estimate net salvage for this account. Data included electric and common plant. This approach was used in the prior depreciation study as well. The information from the fleet department shows an overall average of 21.22% in the period from 2014-2020, as shown in Appendix E-4. Based on Company data and history, this study recommends retaining positive 20 percent net salvage estimate for this account.

FERC Account 392.40 Transportation Equipment – Heavy Trucks (10 percent)

The currently approved net salvage estimate for this account is 10 percent. Previously, PSCo recorded proceeds against the cost of a new asset as a part of a like kind exchange program. In 2014, PSCO discontinued the like kind exchange program and sold used transportation equipment. Only since 2015 has the history been segregated into some subaccounts that the assets will be booked in going forward. Data from the fleet department, which includes both owned and leased assets, was used to estimate net salvage for this account. Data included electric and common plant. This approach was used in the prior depreciation study as well. The information from the fleet department shows an overall average of 10.13% in the period from 2014-2020, as shown in Appendix E-4. Based on Company data and history, this study recommends retaining positive 10 percent net salvage estimate for this account.

FERC Account 393 Stores Equipment (0 percent)

This account consists of gross salvage and cost of removal for stores equipment used for general utility service. The currently approved net salvage estimate for this account is zero percent. This kind of equipment seldom produces any gross salvage or cost of removal and none has been recorded. To model net salvage in the future, a zero percent net salvage estimate is retained for this account.

FERC Account 394 Tools, Shop, and Garage Equipment (0 percent)

This account consists of gross salvage and cost of removal for various items or tools used in shop and garages such as air compressors, grinders, mixers, hoists, and cranes. The currently approved net salvage estimate for this account is zero percent. No salvage but some cost of removal has been recorded. To model net salvage in the future, a zero percent net salvage estimate is retained.

FERC Account 395 Laboratory Equipment (0 percent)

This account consists of gross salvage and cost of removal for laboratory equipment used in general utility service. The currently approved net salvage estimate for this account is zero percent. The most recent five-year and 10-year net salvage percentages are zero percent for both bands. To model net salvage in the future, a zero percent net salvage estimate is retained for this account.

FERC Account 396 Power Operated Equipment (30 percent)

The currently approved net salvage estimate for this account is 15 percent. Previously, PSCo recorded proceeds against the cost of a new asset as a part of a like kind exchange program. In 2014, PSCO discontinued the like kind exchange program and sold used power operated equipment. Only since 2015 has the history been segregated into some accounts. Data from the fleet department which includes both owned and leased assets to estimate net salvage for this account. Data included electric and common plant. This approach was used in the prior depreciation study as well. The information from the fleet department shows an overall average of 35.83% in the period from 2014-2020, as shown in Appendix E-4. This is much higher than is typically seen in

the utility industry. To move in the direction of this trend, this study recommends moving to positive 30 percent net salvage estimate for this account.

FERC Account 397 Communication Equipment (0 percent)

This account consists of gross salvage and cost of removal for miscellaneous communication equipment used in general utility service. The currently approved net salvage estimate for this account is zero percent. The most recent five and 10-year net salvage percentage is negative 12 and negative four percent. To model net salvage in the future, a zero net salvage estimate is recommended for this account.

FERC Account 398 Miscellaneous Equipment (0 percent)

This account consists of gross salvage and cost of removal for miscellaneous equipment used in general utility service. The currently approved net salvage estimate for this account is zero percent. The most recent five and 10-year net salvage percentage is zero percent. No salvage or cost of removal has been recorded in the years being analyzed. To model net salvage in the future, a zero percent net salvage estimate is retained for this account.

NET SALVAGE COMMON INTANGIBLE PLANT

Common Intangible Plant Accounts, FERC Accounts 303.00–303.14

For accounts in this function that are recommended for intangible plant amortization, generally no salvage or cost of removal is incurred at retirement.

FERC Account 303.03 Miscellaneous Computer Software – 3 year (0%)

This account consists of any salvage and removal cost associated with miscellaneous computer software having a 3-year life. The current authorized net salvage for this account is zero percent; this Study recommends retaining zero percent net salvage for this account.

FERC Account 303.07 Miscellaneous Computer Software – 7 year (0%)

This account consists of any salvage and removal cost associated with miscellaneous computer software with a 7-year life. The current authorized net salvage for this account is zero percent; this Study recommends retaining zero percent net salvage for this account.

FERC Account 303.10 Miscellaneous Computer Software – 10 year (0%)

This account consists of any salvage and removal cost associated with miscellaneous computer software with a 10-year life. The current authorized net salvage for this account is zero percent; this Study recommends retaining zero percent net salvage for this account.

FERC Account 303.15 Miscellaneous Computer Software – 15 year (0%)

This account consists of any salvage and removal cost associated with miscellaneous computer software with a 15-year life. The current authorized net salvage for this account is zero percent; the recommendation in this Study is to retain the zero percent net salvage for this account.

NET SALVAGE COMMON GENERAL PLANT ACCOUNTS

FERC Account 389.00 Land Rights (0%)

This account consists of gross salvage and cost of removal for land rights associated with office buildings, garages, warehouses, service centers, and other buildings used for general utility service. Based on experience with other land rights accounts, this Study recommends zero percent net salvage for this account. The Company's next depreciation study will examine future trends in this account.

FERC Account 390.00 General Structures & Improvements (-10%)

This account consists of any salvage and removal cost associated with office buildings, garages, warehouses, service centers, and other buildings used for common general utility service. The current approved net salvage is negative 10 percent. Excluding sales, any salvage is being exceeded by cost of removal. In the most recent bands, the five- and 10-year averages are negative 10.34 and negative 14.25 percent net salvage, respectively. Based upon the analysis, excluding sales, this Study recommends remaining at a negative 10 percent net salvage for this account. The Company's next depreciation study will examine future trends in this account.

FERC Account 391.00 General Office Furniture & Equipment (0%)

This account consists of consists of any salvage and removal cost associated with office furniture and equipment used for general utility service. The current approved net salvage is zero percent. Some salvage is recorded with offsetting cost of removal. The Company expects no salvage at end of life, and this is confirmed in the analysis. This Study recommends retention of zero percent net salvage for this account.

FERC Account 391.04 Computer Hardware (0%)

This account includes any salvage and removal cost related to computer hardware. The current approved net salvage is 0 percent. Computer equipment typically has no salvage or removal cost. Based on expectations for no salvage at end of life, this Study recommends retaining a zero percent net salvage for this account.

FERC Account 392.10 Transportation Equipment – Automobiles (10%)

The currently approved net salvage estimate for this account is 10 percent. Previously, PSCo recorded proceeds against the cost of a new asset as a part of a like kind exchange program. In 2014, PSCO discontinued the like kind exchange program and sold used transportation equipment. The data discussed in the general function for this account was also used to estimate net salvage for this account. Please see the discussion in general plant and Appendix E-4 for more information. Based on the recommendation for General Plant Account 392.10, this study recommends retention of positive 10 percent net salvage estimate for this account.

FERC Account 392.20 Transportation Equipment - Light Trucks (10 percent)

The currently approved net salvage estimate for this account is 10 percent. Previously, PSCo recorded proceeds against the cost of a new asset as a part of a like kind exchange program. In 2014, PSCO discontinued the like kind exchange program and sold used transportation equipment. The data discussed in the general function for this account was also used to estimate net salvage for this account. Please see the discussion in general plant and Appendix E-4 for more information. Based on the recommendation for General Plant Account 392.20, this study recommends retention of positive 10 percent net salvage estimate for this account.

FERC Account 392.30 Transportation Equipment - Trailers (20 percent)

The currently approved net salvage estimate for this account is 20 percent. Previously, PSCo recorded proceeds against the cost of a new asset as a part of a like kind exchange program. In 2014, PSCO discontinued the like kind exchange program and sold used transportation equipment. The data discussed in the general function for this account was also used to estimate net salvage for this account. Please see the discussion in general plant and Appendix E-4 for more information. Based on the recommendation for General Plant Account 392.30, this study recommends retention of positive 20 percent net salvage estimate for this account.

FERC Account 392.40 Transportation Equipment – Heavy Trucks (10 percent)

The currently approved net salvage estimate for this account is 10 percent. Previously, PSCo recorded proceeds against the cost of a new asset as a part of a like kind exchange program. In 2014, PSCo discontinued the like kind exchange program and sold used transportation equipment. The data discussed in the general function for this account was also used to estimate net salvage for this account. Please see the discussion in general plant and Appendix E-4 for more information. Based on the recommendation for General Plant Account 392.40, this study recommends retention of positive 10 percent net salvage estimate for this account.

FERC Account 393.00 Stores Equipment (0%)

This account includes any salvage and removal cost related to general stores equipment. The current approved net salvage is zero percent. No salvage or cost of removal has been recorded and none is expected. This Study recommends retaining the zero percent net salvage for this account.

FERC Account 394.00 Tools & Shop Equipment (0%)

This account consists of any salvage and removal cost associated with various items or tools used in shop and garages, such as air compressors, grinders, mixers, hoists, and cranes. The current authorized net salvage for this account is zero percent. Some salvage has been recorded in transactions years 2004-2008, and removal cost has been recorded in transaction years 2011-2012 due to clean-up efforts by the Company. Future expectations are that no salvage or cost of removal will occur at end of life for these types of assets. This Study recommends retaining the zero percent net salvage for this account.

FERC Account 395.00 Laboratory Equipment (0%)

This account includes any salvage and removal cost related to general laboratory equipment. The current approved net salvage is zero percent. Based on the history and expectations, this Study recommends a zero percent for this account.

FERC Account 396.00 Power Operated Equipment (30%)

The currently approved net salvage estimate for this account is 15 percent. Previously, PSCo recorded proceeds against the cost of a new asset as a part of a like kind exchange program. In 2014, PSCO discontinued the like kind exchange program and sold used power operated equipment. The data discussed in the general function for this account was also used to estimate net salvage for this account. Please see the discussion in general plant and Appendix E-4 for more information. Based on the recommendation for General Plant Account 396.00, this study recommends moving to a positive 30 percent net salvage estimate for this account.

FERC Account 397.00 Communication Equipment (0%)

This account includes any salvage and removal cost related to general communication equipment. The current approved net salvage is zero percent. No salvage is expected and negligible, if any, cost of removal is anticipated. This Study recommends retention of zero percent net salvage for this account. The Company's next depreciation study will examine future trends in this account.

FERC Account 398.00 Miscellaneous Equipment (0%)

This account includes any salvage and removal cost related to general miscellaneous equipment. The current approved net salvage is zero percent. No salvage is expected and negligible, if any, cost of removal is anticipated. This Study recommends retention of zero percent net salvage for this account. The Company's next depreciation study will examine future trends in this account.

APPENDIX A
Computation of Depreciation Accrual Rates

PUBLIC SERVICE OF COLORADO
 COMPUTATION OF DEPRECIATION ACCRUAL RATE
 AT DECEMBER 31, 2020

Plant or Unit	Account No.	Description	Surviving Balance 12/31/2020 (1)	Accumulated Depreciation 12/31/2020 (2)	Net Salvage % (3)	Net Salvage Amount (4)= (1) x (3)	Unaccrued Balance (5)= (1)- (2)-(4)	Remaining Life (6)	Annual Accrual (7) =(5)/(6)	Accrual Rate (8)= (7)/(1)	Notes
STEAM PRODUCTION											
Cameo	310.2 Land Rights		1,392	1,392	0	0	0	0.00	0	0.00%	
			1,392	1,392		0	0		0	0.00%	
Cherokee Unit 2 SC	314 Turbogenerator Units		1,822,036	1,193,457	-0.57%	(10,461)	639,040	6.28	101,812	5.59%	
Cherokee Unit 2 SC	315 Accessory Electric Equipment		2,060,951	1,423,670	-0.33%	(6,887)	644,168	6.34	101,652	4.93%	
	Cherokee Unit 2 SC - Total/Composite		3,882,987	2,617,127		(17,348)	1,283,208		203,464	5.24%	
Cherokee Unit 4	311 Structures and Improvements		11,176,565	9,087,467	-12.90%	(1,441,547)	3,530,646	6.43	549,354	4.92%	
Cherokee Unit 4	312 Boiler Plant Equipment		41,421,999	32,716,691	-13.25%	(5,489,249)	14,194,557	6.27	2,265,051	5.47%	
Cherokee Unit 4	312 Boiler Plant AQIR		2,094,832	1,539,040	-12.52%	(262,287)	818,079	6.33	129,229	6.17%	
Cherokee Unit 4	314 Turbogenerator Units		26,921,788	21,069,556	-13.22%	(3,559,523)	9,411,756	6.28	1,498,225	5.57%	
Cherokee Unit 4	315 Accessory Electric Equipment		8,681,064	7,262,345	-12.89%	(1,119,191)	2,537,910	6.35	399,789	4.61%	
Cherokee Unit 4	315.2 Computers and Peripherals		3,233,582	2,988,770	0.00%	0	244,812	0.68	244,812	11.11%	(3)
Cherokee Unit 4	316 Miscellaneous Equipment		548,747	332,434	-12.79%	(70,198)	286,511	6.25	45,817	8.35%	
	Cherokee Unit 4 - Total/Composite		94,078,576	74,996,302		(11,941,995)	31,024,270		5,132,277	5.46%	
Cherokee Common	310.2 Land Rights		12,865,962	9,103,317	0.00%	0	3,762,645	6.50	578,868	4.50%	
Cherokee Common	310.3 Water Rights		112,245	70,631	0.00%	0	41,613	6.50	6,402	5.70%	
Cherokee Common	311 Structures and Improvements		43,733,073	29,475,194	-16.18%	(7,075,141)	21,333,021	6.46	3,301,242	7.55%	
Cherokee Common	312 Boiler Plant Equipment		10,756,698	6,878,802	-16.64%	(1,790,449)	5,668,345	6.31	897,976	8.35%	
Cherokee Common	312 Boiler Plant AQIR		2,461,276	1,864,014	-15.99%	(393,558)	990,819	6.33	156,516	6.36%	
Cherokee Common	314 Turbogenerator Units		229,286	185,470	-16.48%	(37,789)	81,605	6.38	12,794	5.58%	
Cherokee Common	315 Accessory Electric Equipment		9,369,122	7,764,227	-16.30%	(1,526,874)	3,131,770	6.37	491,923	5.25%	
Cherokee Common	315.2 Computers and Peripherals		0	0	0.00%	0	0	0.00	0	11.11%	(2)
Cherokee Common	316 Miscellaneous Equipment		1,654,248	1,251,407	-16.27%	(269,133)	671,974	6.26	107,399	6.49%	
	Cherokee Common - Total/Composite		81,181,909	56,593,062		(11,092,945)	35,681,792		5,553,120	6.84%	
Coal Cars	312 Boiler Plant Equipment		20,020,245	9,551,389	0.00%	0	10,468,856	11.47	912,866	4.56%	
	Coal Cars - Total/Composite		20,020,245	9,551,389		0	10,468,856		912,866	4.56%	
Comanche Unit 1	311 Structures and Improvements		16,633,155	10,849,144	-4.38%	(727,946)	6,511,957	12.06	539,905	3.25%	
Comanche Unit 1	312 Boiler Plant Equipment		216,416,165	119,448,342	-4.38%	(9,480,164)	106,447,987	11.81	9,013,017	4.16%	
Comanche Unit 1	314 Turbogenerator Units		40,220,828	20,387,658	-4.16%	(1,674,590)	21,507,760	13.67	1,573,243	3.91%	
Comanche Unit 1	315 Accessory Electric Equipment		20,471,436	12,314,198	-3.84%	(786,338)	8,943,576	11.93	749,869	3.66%	
Comanche Unit 1	315.2 Computers and Peripherals		1,407,501	567,331	0.00%	0	840,170	0.00	156,389	11.11%	(3)
Comanche Unit 1	316 Miscellaneous Equipment		914,298	374,259	-3.65%	(33,410)	573,449	11.26	50,912	5.57%	
	Comanche Unit 1 - Total/Composite		296,063,384	163,940,932		(12,702,448)	144,824,899		12,083,336	4.08%	
Comanche Unit 2	311 Structures and Improvements		8,413,195	5,294,861	-5.73%	(482,410)	3,600,744	13.73	262,225	3.12%	
Comanche Unit 2	312 Boiler Plant Equipment		177,575,948	92,705,581	-5.22%	(9,267,547)	94,137,914	13.55	6,945,945	3.91%	
Comanche Unit 2	314 Turbogenerator Units		40,368,504	19,728,169	-5.21%	(2,101,801)	22,742,135	13.55	1,678,532	4.16%	
Comanche Unit 2	315 Accessory Electric Equipment		22,984,266	11,518,199	-4.42%	(1,015,921)	12,481,988	13.88	899,381	3.91%	
Comanche Unit 2	315.2 Computers and Peripherals		0	0	0.00%	0	0	0.00	0	11.11%	(2)
Comanche Unit 2	316 Miscellaneous Equipment		871,236	463,933	-4.42%	(38,519)	445,822	12.55	35,532	4.08%	
	Comanche Unit 2 - Total/Composite		250,213,149	129,710,744		(12,906,199)	133,408,604		9,821,614	3.93%	
Comanche Cm Retire with Unit 1 & 2	311 Structures and Improvements		1,505,849	1,003,604	-42.80%	(644,501)	1,146,747	14.21	80,712	5.36%	
Comanche Cm Retire with Unit 1 & 2	312 Boiler Plant Equipment		14,842,287	6,679,996	-43.69%	(6,485,247)	14,647,537	13.36	1,096,330	7.39%	
Comanche Cm Retire with Unit 1 & 2	314 Turbogenerator Units		2,133,205	986,382	-43.67%	(931,494)	2,078,317	13.63	152,463	7.15%	
Comanche Cm Retire with Unit 1 & 2	315 Accessory Electric Equipment		1,643,329	194,984	-42.27%	(694,641)	2,142,985	14.26	150,330	9.15%	
Comanche Cm Retire with Unit 1 & 2	315.2 Computers and Peripherals		190,989	52,230	0.00%	0	138,759	0.00	21,221	11.11%	(3)
Comanche Cm Retire with Unit 1 & 2	316 Miscellaneous Equipment		661,437	(216,098)	-42.53%	(281,307)	1,158,842	14.52	79,788	12.06%	
	Comanche Cm Retire with Unit 1 & 2 - Total/Composite		20,977,095	8,701,098		(9,037,190)	21,313,187		1,580,843	7.54%	
Comanche Unit 3	310.2 Land Rights		8,159	1,561	0.00%	0	6,598	49.50	133	1.63%	
Comanche Unit 3	311 Structures and Improvements		129,287,485	20,583,253	-4.51%	(5,831,193)	114,535,425	45.07	2,541,337	1.97%	
Comanche Unit 3	312 Boiler Plant Equipment		544,630,626	76,580,346	-6.98%	(38,001,519)	506,051,799	38.09	13,285,545	2.44%	
Comanche Unit 3	314 Turbogenerator Units		166,669,836	30,170,281	-7.25%	(12,087,884)	148,587,439	41.75	3,558,800	2.14%	
Comanche Unit 3	315 Accessory Electric Equipment		90,629,149	14,509,807	-3.73%	(3,379,562)	79,498,904	45.24	1,757,312	1.94%	
Comanche Unit 3	315.2 Computers and Peripherals		0	0	0.00%	0	0	0.00	0	11.11%	(2)
Comanche Unit 3	316 Miscellaneous Equipment		19,398,331	3,512,761	-3.60%	(698,191)	16,583,761	36.82	450,385	2.32%	
	Comanche Unit 3 - Total/Composite		950,623,587	145,358,010		(59,998,349)	865,263,926		21,593,512	2.27%	

PUBLIC SERVICE OF COLORADO
 COMPUTATION OF DEPRECIATION ACCRUAL RATE
 AT DECEMBER 31, 2020

Plant or Unit	Account No.	Description	Surviving Balance 12/31/2020	Accumulated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Unaccrued Balance	Remaining Life	Annual Accrual	Accrual Rate	Notes
			(1)	(2)	(3)	(4)= (1) x (3)	(5)= (1)- (2)-(4)	(6)	(7) =(5)/(6)	(8)= (7)/(1)	
Comanche Cm Retire with Unit 3	311	Structures and Improvements	31,692,101	14,671,592	-74.76%	(23,694,266)	40,714,775	38.53	1,056,576	3.33%	
Comanche Cm Retire with Unit 3	312	Boiler Plant Equipment	18,715,540	4,203,214	-69.73%	(13,049,808)	27,562,134	38.22	721,114	3.85%	
Comanche Cm Retire with Unit 3	314	Turbogenerator Units	178,872	59,098	-70.21%	(125,581)	245,355	39.06	6,282	3.51%	
Comanche Cm Retire with Unit 3	315	Accessory Electric Equipment	2,434,794	873,849	-68.64%	(1,671,232)	3,232,177	39.39	82,048	3.37%	
Comanche Cm Retire with Unit 3	315.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	11.11%	(2)
Comanche Cm Retire with Unit 3	316	Miscellaneous Equipment	1,892,038	691,868	-66.38%	(1,255,916)	2,456,086	28.45	86,342	4.56%	
Comanche Cm Retire with Unit 3 - Total/Composite			54,913,345	20,499,620		(39,796,803)	74,210,628		1,952,362	3.56%	
Craig Unit 1	311	Structures and Improvements	6,681,129	5,488,154	-2.83%	(189,019)	1,381,994	4.46	309,747	4.64%	
Craig Unit 1	312	Boiler Plant Equipment	18,516,678	15,378,991	-3.05%	(564,118)	3,701,806	4.38	844,292	4.56%	
Craig Unit 1	314	Turbogenerator Units	2,342,209	1,367,822	-2.65%	(62,156)	1,036,543	4.48	231,337	9.88%	
Craig Unit 1	315	Accessory Electric Equipment	2,901,979	2,320,811	-2.78%	(80,615)	661,783	4.43	149,234	5.14%	
Craig Unit 1	315.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	11.11%	(2)
Craig Unit 1	316	Miscellaneous Equipment	122,465	105,353	-2.77%	(3,396)	20,508	4.32	4,749	3.88%	
Craig Unit 1 - Total/Composite			30,564,460	24,661,130		(899,304)	6,802,634		1,539,359	5.04%	
Craig Unit 2	311	Structures and Improvements	6,571,154	4,097,670	-4.09%	(268,643)	2,742,127	17.41	157,504	2.40%	
Craig Unit 2	312	Boiler Plant Equipment	33,300,984	10,982,421	-3.61%	(1,202,544)	23,521,106	16.94	1,388,310	4.17%	
Craig Unit 2	314	Turbogenerator Units	7,102,887	3,127,137	-3.50%	(248,620)	4,224,370	17.06	247,553	3.49%	
Craig Unit 2	315	Accessory Electric Equipment	3,564,960	2,160,019	-3.14%	(111,926)	1,516,867	16.98	89,351	2.51%	
Craig Unit 2	315.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	11.11%	(2)
Craig Unit 2	316	Miscellaneous Equipment	139,310	74,343	-2.58%	(3,596)	68,562	15.46	4,436	3.18%	
Craig Unit 2 - Total/Composite			50,679,294	20,441,591		(1,835,328)	32,073,032		1,887,154	3.72%	
Craig Common	311	Structures and Improvements	7,300,852	4,537,949	-15.83%	(1,155,691)	3,918,594	17.67	221,756	3.04%	
Craig Common	312	Boiler Plant Equipment	23,740,228	12,182,706	-15.99%	(3,797,116)	15,354,639	16.90	908,330	3.83%	
Craig Common	314	Turbogenerator Units	3,300,265	1,800,250	-16.00%	(528,140)	2,028,156	16.97	119,536	3.62%	
Craig Common	315	Accessory Electric Equipment	2,111,220	1,289,963	-15.20%	(320,876)	1,142,133	17.26	66,189	3.14%	
Craig Common	315.2	Computers and Peripherals	319,851	297,845	0.00%	0	22,006	0.62	22,006	11.11%	(3)
Craig Common	316	Miscellaneous Equipment	2,006,357	824,580	-14.76%	(296,121)	1,477,897	16.40	90,114	4.49%	
Craig Common - Total/Composite			38,778,773	20,933,293		(6,097,944)	23,943,424		1,427,930	3.68%	
Hayden Unit 1	311	Structures and Improvements	6,751,016	5,644,514	-8.11%	(547,562)	1,654,063	8.82	187,441	2.78%	
Hayden Unit 1	312	Boiler Plant Equipment	122,772,414	61,972,105	-6.72%	(8,247,706)	69,048,015	9.12	7,575,088	6.17%	
Hayden Unit 1	314	Turbogenerator Units	17,831,841	11,549,281	-6.76%	(1,205,239)	7,487,799	9.00	831,640	4.66%	
Hayden Unit 1	315	Accessory Electric Equipment	5,142,587	3,890,844	-6.68%	(343,326)	1,595,069	8.91	179,018	3.48%	
Hayden Unit 1	315.2	Computers and Peripherals	1,135,642	982,833	0.00%	0	152,808	1.21	126,182	11.11%	(3)
Hayden Unit 1	316	Miscellaneous Equipment	257,721	163,839	-6.26%	(16,141)	110,023	8.41	13,086	5.08%	
Hayden Unit 1 - Total/Composite			153,891,220	84,203,417		(10,359,974)	80,047,777		8,912,456	5.79%	
Hayden Unit 2	311	Structures and Improvements	27,926,499	13,468,445	-3.55%	(991,623)	15,449,677	15.13	1,021,369	3.66%	
Hayden Unit 2	312	Boiler Plant Equipment	99,358,411	43,829,941	-4.31%	(4,286,037)	59,814,508	14.36	4,164,541	4.19%	
Hayden Unit 2	314	Turbogenerator Units	15,131,935	8,404,043	-4.54%	(687,557)	7,415,448	14.18	523,068	3.46%	
Hayden Unit 2	315	Accessory Electric Equipment	6,993,246	4,347,259	-3.85%	(269,428)	2,915,414	14.42	202,226	2.89%	
Hayden Unit 2	315.2	Computers and Peripherals	975,875	658,110	0.00%	0	317,765	2.93	108,431	11.11%	(3)
Hayden Unit 2	316	Miscellaneous Equipment	1,165,183	360,289	-3.30%	(38,455)	843,349	13.86	60,855	5.22%	
Hayden Unit 2 - Total/Composite			151,551,148	71,068,088		(6,273,101)	86,756,161		6,080,489	4.01%	
Hayden Common	311	Structures and Improvements	7,904,667	3,494,931	-35.11%	(2,775,372)	7,185,108	15.42	466,104	5.90%	
Hayden Common	312	Boiler Plant Equipment	29,313,231	19,446,970	-36.58%	(10,721,753)	20,588,015	14.46	1,424,224	4.86%	
Hayden Common	314	Turbogenerator Units	1,590,973	915,886	-35.94%	(571,859)	1,246,945	14.96	83,334	5.24%	
Hayden Common	315	Accessory Electric Equipment	299,321	164,399	-35.20%	(105,368)	240,291	15.26	15,748	5.26%	
Hayden Common	315.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	11.11%	(2)
Hayden Common	316	Miscellaneous Equipment	1,970,611	837,041	-35.53%	(700,154)	1,833,724	14.37	127,608	6.48%	
Hayden Common - Total/Composite			41,078,804	24,859,226		(14,874,506)	31,094,084		2,117,017	5.15%	
Pawnee Unit 1	311	Structures and Improvements	141,874,484	87,759,324	-4.32%	(6,134,068)	60,249,228	19.24	3,130,746	2.21%	
Pawnee Unit 1	312	Boiler Plant Equipment	567,806,245	190,283,175	-3.84%	(21,795,012)	399,318,082	18.67	21,391,647	3.77%	
Pawnee Unit 1	314	Turbogenerator Units	75,873,783	34,045,784	-4.02%	(3,047,476)	44,875,476	18.58	2,415,509	3.18%	
Pawnee Unit 1	315	Accessory Electric Equipment	61,689,230	35,878,769	-3.32%	(2,046,512)	27,856,974	18.71	1,488,826	2.41%	
Pawnee Unit 1	315.2	Computers and Peripherals	8,163,408	6,699,052	0.00%	0	1,464,356	1.61	907,045	11.11%	(3)
Pawnee Unit 1	316	Miscellaneous Equipment	6,182,794	3,280,327	-2.72%	(168,110)	3,070,578	16.90	181,682	2.94%	
Pawnee Unit 1 - Total/Composite			861,589,944	357,946,430		(33,191,179)	536,834,693		29,515,456	3.43%	

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			(1)	(2)	(3)	(4)= (1) x (3)	(5)= (1)-(2)-(4)	(6)	(7) =(5)/(6)	(8)= (7)/(1)	
Pawnee Common	311	Structures and Improvements	20,560,345	8,155,110	-125.40%	(25,782,166)	38,187,402	20.46	1,866,784	9.08%	
Pawnee Common	312	Boiler Plant Equipment	25,954,446	19,224,340	-127.44%	(33,077,462)	39,807,568	18.84	2,112,897	8.14%	
Pawnee Common	314	Turbogenerator Units	309,543	254,478	-127.08%	(393,366)	448,432	19.33	23,199	7.49%	
Pawnee Common	315	Accessory Electric Equipment	938,730	398,830	0.00%	0	539,901	19.82	27,233	2.90%	
Pawnee Common	315.2	Computers and Peripherals	465,779	394,604	0.00%	0	71,175	1.38	51,753	11.11%	(3)
Pawnee Common	316	Miscellaneous Equipment	2,950,489	2,205,096	-126.22%	(3,724,177)	4,469,570	18.29	244,438	8.28%	
Pawnee Common - Total/Composite			51,179,333	30,632,457		(62,977,172)	83,524,048		4,326,305	8.45%	
Zuni Common	310.2	Land Rights	586,847	586,847	0.00%	0	0	0.00	0	0.00%	
Zuni Common - Total/Composite			586,847	586,847		0	0		0		
Total Steam Production			3,151,855,493	1,247,302,155		(294,001,785)	2,198,555,124		114,639,560	3.64%	
HYDRAULIC PRODUCTION											
Ames	331	Structures & Improvements	399,964	90,914	-58.81%	(235,222)	544,271	26.59	20,466	5.12%	
Ames	332	Reservoirs, Dams & Waterways	9,790,217	2,773,978	-59.42%	(5,817,808)	12,834,047	27.68	463,656	4.74%	
Ames	333	Waterwheels, Turbines & Generators	156,202	82,554	-59.86%	(93,501)	167,150	18.20	9,185	5.88%	
Ames	334	Accessory Electric Equipment	1,760,800	653,351	-61.54%	(1,083,549)	2,190,998	24.39	89,849	5.10%	
Ames	334.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	11.11%	(2)
Ames	335	Misc. Power Plant Equipment	102,063	40,660	-59.24%	(60,457)	121,860	25.34	4,810	4.71%	
Ames	335.2	Recreational Facilities	168,012	67,805	-59.19%	(99,450)	199,657	25.53	7,819	4.65%	
Ames	336	Roads, Railroads & Bridges	21,231	7,745	-57.97%	(12,307)	25,792	26.04	991	4.67%	
Ames - Total/Composite			12,398,488	3,717,007		(7,402,295)	16,083,776		596,774	4.81%	
Cabin Creek	331	Structures & Improvements	20,153,917	6,810,080	-68.76%	(13,858,119)	27,201,955	28.09	968,234	4.80%	
Cabin Creek	332	Reservoirs, Dams & Waterways	21,375,865	13,316,799	-71.49%	(15,281,485)	23,340,551	20.21	1,154,961	5.40%	
Cabin Creek	333	Waterwheels, Turbines & Generators	19,676,896	9,882,074	-70.17%	(13,806,849)	23,601,671	23.30	1,012,948	5.15%	
Cabin Creek	334	Accessory Electric Equipment	4,738,508	2,182,333	-69.82%	(3,308,470)	5,864,644	22.07	265,720	5.61%	
Cabin Creek	334.2	Computers & Peripherals	56,206	56,206	0.00%	0	0	0.00	0	11.11%	(3)
Cabin Creek	335	Misc. Power Plant Equipment	696,051	292,504	-67.40%	(469,168)	872,715	25.84	33,775	4.85%	
Cabin Creek	335.2	Recreational Facilities	3,927	1,815	-67.55%	(2,653)	4,765	26.88	177	4.51%	
Cabin Creek	336	Roads, Railroads & Bridges	453,762	282,441	-65.56%	(297,507)	468,828	19.30	24,294	5.35%	
Cabin Creek - Total/Composite			67,155,131	32,824,252		(47,024,250)	81,355,129		3,460,108	5.15%	
Georgetown	331	Structures & Improvements	147,604	65,423	-30.47%	(44,971)	127,152	15.00	8,478	5.74%	
Georgetown	332	Reservoirs, Dams & Waterways	20,294,802	4,584,380	-30.28%	(6,145,292)	21,855,714	15.29	1,429,237	7.04%	
Georgetown	333	Waterwheels, Turbines & Generators	384,215	38,495	-30.24%	(116,193)	461,913	14.77	31,268	8.14%	
Georgetown	334	Accessory Electric Equipment	522,378	217,870	-31.51%	(164,604)	469,111	13.67	34,316	6.57%	
Georgetown	334.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	11.11%	(2)
Georgetown	335	Misc. Power Plant Equipment	1,317	694	-30.97%	(408)	1,031	13.52	76	5.79%	
Georgetown	335.2	Recreational Facilities	240,335	105,213	-30.58%	(73,504)	208,627	14.54	14,346	5.97%	
Georgetown	336	Roads, Railroads & Bridges	0	0	0.00%	0	0	0.00	0	7.03%	(1)
Georgetown - Total/Composite			21,590,651	5,012,075		(6,544,973)	23,123,548		1,517,722	7.03%	
Salida	331	Structures & Improvements	82,936	130,485	-279.39%	(231,717)	184,169	6.10	30,199	36.41%	
Salida	332	Reservoirs, Dams & Waterways	2,704,463	3,656,629	-279.26%	(7,552,602)	6,600,437	6.32	1,044,970	38.64%	
Salida	333	Waterwheels, Turbines & Generators	24,873	47,384	-279.67%	(69,561)	47,050	5.14	9,149	36.78%	
Salida	334	Accessory Electric Equipment	273,607	428,411	-279.76%	(765,443)	610,639	6.09	100,304	36.66%	
Salida	334.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	11.11%	(2)
Salida	335	Misc. Power Plant Equipment	1,900	3,565	-279.73%	(5,315)	3,650	5.92	617	32.47%	
Salida	335.2	Recreational Facilities	151,492	238,424	-279.30%	(423,118)	336,187	6.40	52,551	34.69%	
Salida	336	Roads, Railroads & Bridges	20,450	33,275	-279.16%	(57,088)	44,263	6.01	7,366	36.02%	
Salida - Total/Composite			3,259,721	4,538,173		(9,104,845)	7,826,394		1,245,155	38.20%	
Shoshone	331	Structures & Improvements	4,215,418	577,922	-5.74%	(242,025)	3,879,521	36.47	106,363	2.52%	
Shoshone	332	Reservoirs, Dams & Waterways	16,859,400	3,454,035	-6.75%	(1,138,795)	14,544,160	29.74	489,104	2.90%	
Shoshone	333	Waterwheels, Turbines & Generators	3,668,464	724,118	-8.67%	(318,233)	3,262,578	30.35	107,486	2.93%	
Shoshone	334	Accessory Electric Equipment	3,331,273	640,346	-9.40%	(313,293)	3,004,220	29.57	101,581	3.05%	
Shoshone	334.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	11.11%	(2)
Shoshone	335	Misc. Power Plant Equipment	878,735	181,963	-6.62%	(58,205)	754,977	33.96	22,228	2.53%	
Shoshone	335.2	Recreational Facilities	0	0	0.00%	0	0	0.00	0	2.86%	(1)
Shoshone	336	Roads, Railroads & Bridges	9,247	3,880	-5.30%	(490)	5,857	16.78	349	3.77%	
Shoshone - Total/Composite			28,962,536	5,582,265		(2,071,041)	25,451,312		827,111	2.86%	

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Tacoma	331	Structures & Improvements	310,681	86,425	-40.11%	(124,602)	348,858	29.26	11,923	3.84%	
Tacoma	332	Reservoirs, Dams & Waterways	17,318,247	2,639,592	-40.51%	(7,016,294)	21,694,949	28.68	756,472	4.37%	
Tacoma	333	Waterwheels, Turbines & Generators	1,214,415	425,338	-43.13%	(523,737)	1,312,814	25.71	51,070	4.21%	
Tacoma	334	Accessory Electric Equipment	2,876,031	716,187	-42.46%	(1,221,178)	3,381,022	25.17	134,335	4.67%	
Tacoma	334.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	11.11%	(2)
Tacoma	335	Misc. Power Plant Equipment	213,111	80,388	-41.47%	(88,372)	221,095	24.71	8,948	4.20%	
Tacoma	335.2	Recreational Facilities	478,920	206,133	-41.57%	(199,064)	471,851	23.96	19,695	4.11%	
Tacoma	336	Roads, Railroads & Bridges	270,175	129,147	-39.77%	(107,442)	248,470	21.36	11,631	4.31%	
Tacoma - Total/Composite			22,681,580	4,283,210		(9,280,689)	27,679,059		994,074	4.38%	
Total Hydraulic Production			156,048,107	55,956,982		(81,428,093)	181,519,218		8,640,944	5.54%	
OTHER PRODUCTION PLANT											
Alamosa	341	Structures and Improvements	526,020	411,604	-7.62%	(40,090)	154,506	5.44	28,400	5.40%	
Alamosa	342	Fuel Holders, Producers, and Accessories	331,421	314,579	-7.60%	(25,185)	42,026	5.24	8,016	2.42%	
Alamosa	343	Prime Movers	0	0	0.00%	0	0	0.00	0	4.10%	(1)
Alamosa	344	Generators	7,625,547	6,868,041	-7.72%	(588,782)	1,346,288	5.31	253,644	3.33%	
Alamosa	345	Accessory Electric Equipment	994,564	619,480	-7.52%	(74,761)	449,845	5.46	82,437	8.29%	
Alamosa	345.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	16.67%	(2)
Alamosa	346	Miscellaneous Power Plant Equipment	296,893	166,503	-7.64%	(22,695)	153,086	5.33	28,714	9.67%	
Alamosa - Total/Composite			9,774,446	8,380,207		(751,513)	2,145,751		401,210	4.10%	
Blue Spruce	341	Structures and Improvements	0	0	0.00%	0	0	0.00	0	2.94%	(1)
Blue Spruce	342	Fuel Holders, Producers, and Accessories	0	0	0.00%	0	0	0.00	0	2.94%	(1)
Blue Spruce	343	Prime Movers	0	0	0.00%	0	0	0.00	0	2.94%	(1)
Blue Spruce	344	Generators	218,253,183	55,721,611	-3.80%	(8,289,122)	170,820,694	26.61	6,418,267	2.94%	
Blue Spruce	345	Accessory Electric Equipment	923,556	138,601	-3.55%	(32,809)	817,763	28.02	29,181	3.16%	
Blue Spruce	345.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	16.67%	(2)
Blue Spruce	346	Miscellaneous Power Plant Equipment	0	0	0.00%	0	0	0.00	0	2.94%	(1)
Blue Spruce - Total/Composite			219,176,738	55,860,213		(8,321,931)	171,638,457		6,447,448	2.94%	
Cherokee 5-7	341	Structures and Improvements	126,064,022	18,094,957	-3.82%	(4,817,454)	112,786,520	32.71	3,447,944	2.74%	
Cherokee 5-7	342	Fuel Holders, Producers, and Accessories	5,680,939	818,754	-1.91%	(108,598)	4,970,783	33.22	149,649	2.63%	
Cherokee 5-7	343	Prime Movers	131,493,260	17,661,363	-3.84%	(5,044,884)	118,876,781	30.16	3,941,055	3.00%	
Cherokee 5-7	344	Generators	244,245,248	31,644,727	-3.56%	(8,701,019)	221,301,541	30.87	7,168,920	2.94%	
Cherokee 5-7	345	Accessory Electric Equipment	63,675,645	9,196,451	-3.48%	(2,214,069)	56,693,263	32.27	1,757,029	2.76%	
Cherokee 5-7	345.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	16.67%	(2)
Cherokee 5-7	346	Miscellaneous Power Plant Equipment	27,526,672	5,327,064	-8.79%	(2,418,557)	24,618,165	24.27	1,014,232	3.68%	
Cherokee 5-7 - Total/Composite			596,685,786	82,743,315		(23,304,581)	539,247,052		17,478,828	2.92%	
Fruita	340.2	Land Rights	452	406	0.00%	0	46	5.50	8	1.85%	
Fruita	341	Structures and Improvements	92,014	87,208	-10.84%	(9,976)	14,782	5.34	2,768	3.01%	
Fruita	342	Fuel Holders, Producers, and Accessories	599,152	490,012	-10.18%	(61,017)	170,157	5.38	31,656	5.28%	
Fruita	343	Prime Movers	0	0	0.00%	0	0	0.00	0	4.23%	(1)
Fruita	344	Generators	2,512,252	2,305,142	-10.49%	(263,432)	470,542	5.30	88,779	3.53%	
Fruita	345	Accessory Electric Equipment	74,773	56,527	-10.33%	(7,721)	25,967	5.42	4,793	6.41%	
Fruita	345.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	16.67%	(2)
Fruita	346	Miscellaneous Power Plant Equipment	200,385	119,844	-10.41%	(20,856)	101,396	5.32	19,064	9.51%	
Fruita - Total/Composite			3,479,028	3,059,140		(363,002)	782,890		147,069	4.23%	
Ft Saint Vrain Unit 1	341	Structures and Improvements	22,903,499	15,312,798	-5.09%	(1,165,328)	8,756,030	18.57	471,396	2.06%	
Ft Saint Vrain Unit 1	342	Fuel Holders, Producers, and Accessories	3,664,793	2,008,930	-2.93%	(107,216)	1,763,079	18.74	94,096	2.57%	
Ft Saint Vrain Unit 1	343	Prime Movers	4,065,900	496,803	-3.02%	(122,945)	3,692,042	19.06	193,757	4.77%	
Ft Saint Vrain Unit 1	344	Generators	78,003,472	40,729,406	-3.29%	(2,566,160)	39,840,226	18.60	2,141,580	2.75%	
Ft Saint Vrain Unit 1	345	Accessory Electric Equipment	21,305,835	10,611,202	-3.27%	(696,388)	11,391,022	18.68	609,647	2.86%	
Ft Saint Vrain Unit 1	345.2	Computers and Peripherals	95,966	95,966	0.00%	0	0	0.00	0	16.67%	(3)
Ft Saint Vrain Unit 1	346	Miscellaneous Power Plant Equipment	3,788,835	3,229,880	-5.03%	(190,561)	749,516	5.59	134,195	3.54%	
Ft Saint Vrain Unit 1 - Total/Composite			133,823,301	72,484,985		(4,848,598)	66,191,915		3,644,671	2.72%	
Ft Saint Vrain Unit 2	341	Structures and Improvements	30,833	4,005	0.00%	0	26,828	20.04	1,339	4.34%	
Ft Saint Vrain Unit 2	342	Fuel Holders, Producers, and Accessories	594,312	149,964	-2.62%	(15,586)	459,934	20.18	22,797	3.84%	
Ft Saint Vrain Unit 2	343	Prime Movers	2,779,822	637,817	-3.82%	(106,117)	2,248,122	18.00	118,328	4.26%	
Ft Saint Vrain Unit 2	344	Generators	86,584,175	39,413,816	-3.87%	(3,352,442)	50,522,801	18.89	2,675,149	3.09%	
Ft Saint Vrain Unit 2	345	Accessory Electric Equipment	1,968,283	488,500	-3.55%	(69,854)	1,549,638	19.85	78,073	3.97%	
Ft Saint Vrain Unit 2	345.2	Computers and Peripherals	1,818,121	1,366,574	0.00%	0	451,547	1.49	303,020	16.67%	(3)
Ft Saint Vrain Unit 2	346	Miscellaneous Power Plant Equipment	538,315	113,268	-5.07%	(27,311)	452,358	18.17	24,894	4.62%	
Ft Saint Vrain Unit 2 - Total/Composite			94,313,861	42,173,943		(3,571,310)	55,711,228		3,223,599	3.42%	

PUBLIC SERVICE OF COLORADO
 COMPUTATION OF DEPRECIATION ACCRUAL RATE
 AT DECEMBER 31, 2020

Plant or Unit	Account No.	Description	Surviving Balance 12/31/2020	Accumulated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Unaccrued Balance	Remaining Life	Annual Accrual	Accrual Rate	Notes
			(1)	(2)	(3)	(4)= (1) x (3)	(5)= (1)- (2)-(4)	(6)	(7) =(5)/(6)	(8)= (7)/(1)	
Ft Saint Vrain Unit 3	341	Structures and Improvements	0	0	0.00%	0	0	0.00	0	4.50%	(1)
Ft Saint Vrain Unit 3	342	Fuel Holders, Producers, and Accessories	659,565	148,379	-6.68%	(44,078)	555,264	20.22	27,458	4.16%	
Ft Saint Vrain Unit 3	343	Prime Movers	4,759,486	1,291,712	-7.91%	(376,681)	3,844,455	18.98	202,522	4.26%	
Ft Saint Vrain Unit 3	344	Generators	28,404,319	5,570,286	-7.66%	(2,174,835)	25,008,868	19.32	1,294,665	4.56%	
Ft Saint Vrain Unit 3	345	Accessory Electric Equipment	633,752	190,424	-7.66%	(48,552)	491,879	19.80	24,836	3.92%	
Ft Saint Vrain Unit 3	345.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	16.67%	(2)
Ft Saint Vrain Unit 3	346	Miscellaneous Power Plant Equipment	44,486	5,583	-8.67%	(3,858)	42,760	18.65	2,292	5.15%	
Ft Saint Vrain Unit 3 - Total/Composite			34,501,608	7,206,385		(2,648,003)	29,943,226		1,551,774	4.50%	
Ft Saint Vrain Unit 4	341	Structures and Improvements	3,062,941	1,995,271	-4.94%	(151,367)	1,219,036	18.64	65,397	2.14%	
Ft Saint Vrain Unit 4	342	Fuel Holders, Producers, and Accessories	27,606,186	13,658,266	-2.13%	(588,093)	14,536,013	19.66	739,538	2.68%	
Ft Saint Vrain Unit 4	343	Prime Movers	2,761,168	319,471	-3.00%	(82,934)	2,524,631	19.07	132,374	4.79%	
Ft Saint Vrain Unit 4	344	Generators	93,927,607	33,826,988	-3.00%	(2,815,315)	62,915,933	19.03	3,305,511	3.52%	
Ft Saint Vrain Unit 4	345	Accessory Electric Equipment	7,848,198	3,650,341	-3.02%	(236,819)	4,434,676	19.38	228,860	2.92%	
Ft Saint Vrain Unit 4	345.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	16.67%	(2)
Ft Saint Vrain Unit 4	346	Miscellaneous Power Plant Equipment	17,384	10,251	-7.65%	(1,330)	8,463	13.32	636	3.66%	
Ft Saint Vrain Unit 4 - Total/Composite			135,223,484	53,460,590		(3,875,858)	85,638,752		4,472,315	3.31%	
Ft Saint Vrain Unit 5	341	Structures and Improvements	7,455,783	2,186,366	-2.40%	(178,760)	5,448,177	27.07	201,255	2.70%	
Ft Saint Vrain Unit 5	342	Fuel Holders, Producers, and Accessories	2,200,775	648,343	-0.70%	(15,306)	1,567,739	27.35	57,320	2.60%	
Ft Saint Vrain Unit 5	343	Prime Movers	1,327,090	184,423	-2.14%	(28,402)	1,171,070	25.61	45,726	3.45%	
Ft Saint Vrain Unit 5	344	Generators	59,827,684	16,797,775	-2.08%	(1,243,039)	44,272,949	25.75	1,719,524	2.87%	
Ft Saint Vrain Unit 5	345	Accessory Electric Equipment	12,563,319	3,625,448	-1.38%	(173,417)	9,111,288	26.70	341,276	2.72%	
Ft Saint Vrain Unit 5	345.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	16.67%	(2)
Ft Saint Vrain Unit 5	346	Miscellaneous Power Plant Equipment	644,763	227,578	-7.01%	(45,206)	462,391	19.66	23,516	3.65%	
Ft Saint Vrain Unit 5 - Total/Composite			84,018,415	23,669,932		(1,684,131)	62,033,613		2,388,616	2.84%	
Ft Saint Vrain Unit 6	341	Structures and Improvements	7,364,719	2,160,749	-2.40%	(176,638)	5,380,608	27.07	198,762	2.70%	
Ft Saint Vrain Unit 6	342	Fuel Holders, Producers, and Accessories	2,477,944	729,998	-0.70%	(17,242)	1,765,187	27.35	64,539	2.60%	
Ft Saint Vrain Unit 6	343	Prime Movers	1,327,207	185,607	-2.14%	(28,418)	1,170,017	25.61	45,687	3.44%	
Ft Saint Vrain Unit 6	344	Generators	62,860,470	17,223,868	-2.07%	(1,300,053)	46,936,655	25.76	1,821,727	2.90%	
Ft Saint Vrain Unit 6	345	Accessory Electric Equipment	9,197,849	2,697,691	-1.99%	(183,070)	6,683,227	26.69	250,409	2.72%	
Ft Saint Vrain Unit 6	345.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	16.67%	(2)
Ft Saint Vrain Unit 6	346	Miscellaneous Power Plant Equipment	631,726	234,251	-7.18%	(45,347)	442,821	19.29	22,951	3.63%	
Ft Saint Vrain Unit 6 - Total/Composite			83,859,913	23,232,164		(1,750,766)	62,378,516		2,404,075	2.87%	
Ft Saint Vrain Common	341	Structures and Improvements	13,330,432	5,775,647	-21.34%	(2,844,587)	10,399,372	26.14	397,828	2.98%	
Ft Saint Vrain Common	342	Fuel Holders, Producers, and Accessories	1,911,610	995,965	-20.35%	(388,975)	1,304,620	24.53	53,178	2.78%	
Ft Saint Vrain Common	343	Prime Movers	923,842	273,180	-20.95%	(193,567)	844,228	25.37	33,272	3.60%	
Ft Saint Vrain Common	344	Generators	43,015,810	22,499,667	-21.28%	(9,152,098)	29,668,241	24.79	1,196,642	2.78%	
Ft Saint Vrain Common	345	Accessory Electric Equipment	17,395,546	7,270,257	-20.97%	(3,648,646)	13,773,934	25.78	534,365	3.07%	
Ft Saint Vrain Common	345.2	Computers and Peripherals	403,578	214,674	0.00%	0	188,904	2.81	67,263	16.67%	(3)
Ft Saint Vrain Common	346	Miscellaneous Power Plant Equipment	1,753,887	485,998	-24.53%	(430,190)	1,698,080	21.58	78,680	4.49%	
Ft Saint Vrain Common - Total/Composite			78,734,705	37,515,389		(16,658,062)	57,877,378		2,361,228	3.00%	
Ft. Lupton CT	341	Structures and Improvements	191,963	168,660	-9.15%	(17,565)	40,868	5.40	7,566	3.94%	
Ft. Lupton CT	342	Fuel Holders, Producers, and Accessories	350,190	301,548	-8.74%	(30,601)	79,243	5.40	14,682	4.19%	
Ft. Lupton CT	343	Prime Movers	0	0	0.00%	0	0	0.00	0	4.94%	(1)
Ft. Lupton CT	344	Generators	12,539,804	10,439,719	-8.95%	(1,121,822)	3,221,908	5.37	599,545	4.78%	
Ft. Lupton CT	345	Accessory Electric Equipment	682,730	428,975	-8.86%	(60,516)	314,271	5.45	57,697	8.45%	
Ft. Lupton CT	345.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	16.67%	(2)
Ft. Lupton CT	346	Miscellaneous Power Plant Equipment	4,773	3,408	-9.55%	(456)	1,821	3.11	585	12.26%	
Ft. Lupton CT - Total/Composite			13,769,460	11,342,309		(1,230,959)	3,658,110		680,076	4.94%	
Rocky Mountain	341	Structures and Improvements	8,956,582	1,388,513	-6.98%	(625,570)	8,193,639	28.31	289,461	3.23%	
Rocky Mountain	342	Fuel Holders, Producers, and Accessories	2,279,742	333,604	-5.48%	(124,860)	2,070,998	28.78	71,967	3.16%	
Rocky Mountain	343	Prime Movers	7,982,369	845,434	-7.17%	(572,241)	7,709,175	26.45	291,411	3.65%	
Rocky Mountain	344	Generators	408,620,837	101,567,164	-7.07%	(28,884,093)	335,937,766	26.65	12,604,755	3.08%	
Rocky Mountain	345	Accessory Electric Equipment	2,119,562	480,791	-6.93%	(146,908)	1,785,678	27.81	64,209	3.03%	
Rocky Mountain	345.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	16.67%	(2)
Rocky Mountain	346	Miscellaneous Power Plant Equipment	774,543	92,168	-10.07%	(77,960)	760,334	23.74	32,024	4.13%	
Rocky Mountain - Total/Composite			430,733,634	104,707,675		(30,431,632)	356,457,591		13,353,828	3.10%	
Valmont 6	341	Structures and Improvements	15,622,333	11,513,145	-0.97%	(151,502)	4,260,690	5.37	793,303	5.08%	
Valmont 6	342	Fuel Holders, Producers, and Accessories	1,161,386	959,842	-0.61%	(7,129)	208,673	5.42	38,526	3.32%	
Valmont 6	343	Prime Movers	0	0	0.00%	0	0	0.00	0	5.08%	(1)
Valmont 6	344	Generators	9,251,296	6,805,130	-0.88%	(81,683)	2,527,849	5.34	473,099	5.11%	
Valmont 6	345	Accessory Electric Equipment	2,133,217	1,466,630	-0.82%	(17,452)	684,039	5.39	126,804	5.94%	
Valmont 6	345.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	16.67%	(2)
Valmont 6	346	Miscellaneous Power Plant Equipment	82,117	71,920	-1.75%	(1,440)	11,637	3.69	3,152	3.84%	
Valmont 6 - Total/Composite			28,250,349	20,816,666		(259,205)	7,692,888		1,434,884	5.08%	

PUBLIC SERVICE OF COLORADO
 COMPUTATION OF DEPRECIATION ACCRUAL RATE
 AT DECEMBER 31, 2020

Plant or Unit	Account No.	Description	Surviving Balance 12/31/2020 (1)	Accumulated Depreciation 12/31/2020 (2)	Net Salvage % (3)	Net Salvage Amount (4)= (1) x (3)	Unaccrued Balance (5)= (1)- (2)-(4)	Remaining Life (6)	Annual Accrual (7) =(5)/(6)	Accrual Rate (8)= (7)/(1)	Notes
Valmont 7 & 8	341	Structures and Improvements	3,429,684	105,336	-7.91%	(271,408)	3,595,756	17.22	208,799	6.09%	
Valmont 7 & 8	342	Fuel Holders, Producers, and Accessories	1,347,748	40,689	-7.32%	(98,670)	1,405,730	17.40	80,770	5.99%	
Valmont 7 & 8	343	Prime Movers	0	0	0.00%	0	0	0.00	0	6.12%	(1)
Valmont 7 & 8	344	Generators	6,923,940	219,729	-8.10%	(560,596)	7,264,807	16.75	433,783	6.26%	
Valmont 7 & 8	345	Accessory Electric Equipment	7,940,596	387,281	-8.08%	(641,284)	8,194,599	17.16	477,645	6.02%	
Valmont 7 & 8	345.2	Computers and Peripherals	0	0	0.00%	0	0	0.00	0	16.67%	(2)
Valmont 7 & 8	346	Miscellaneous Power Plant Equipment	162,661	5,632	-8.55%	(13,913)	170,942	16.51	10,355	6.37%	
		Valmont 7 & 8 - Total/Composite	19,804,631	758,667		(1,585,871)	20,631,835		1,211,353	6.12%	
Wind to Hydrogen	344	Generators	1,017,482	964,248	0.00%	0	53,235	1.00	53,235	5.23%	
		Wind to Hydrogen - Total/Composite	1,017,482	964,248		0	53,235		53,235		
Total Other Production			1,969,172,841	548,375,827		(101,285,424)	1,522,082,438		61,254,206	3.11%	
WIND PRODUCTION											
Cheyenne Ridge WF	340.2	Land Rights	0	0	0.00%	0	0	0.00	0	4.00%	(1)
Cheyenne Ridge WF	341	Structures and Improvements	26,510,642	430,326	-2.40%	(636,462)	26,716,778	24.50	1,090,481	4.11%	
Cheyenne Ridge WF	342	Fuel Holders, Producers, and Accessories	0	0	0.00%	0	0	0.00	0	4.11%	(1)
Cheyenne Ridge WF	344	Generators	589,177,653	9,563,640	-2.40%	(14,144,851)	593,758,865	24.50	24,235,056	4.11%	
Cheyenne Ridge WF	345	Accessory Electric Equipment	0	0	0.00%	0	0	0.00	0	4.11%	(1)
Cheyenne Ridge WF	346	Miscellaneous Power Plant Equipment	39,107,591	634,590	-2.40%	(938,887)	39,411,888	24.50	1,608,648	4.11%	
		Cheyenne Ridge WF - Total/Composite	654,795,885	10,628,555		(15,720,200)	659,887,530		26,934,185	4.11%	
Rush Creek WF	340.2	Land Rights	0	0	0.00%	0	0	0.00	0	4.00%	(1)
Rush Creek WF	341	Structures and Improvements	0	0	0.00%	0	0	0.00	0	4.14%	(1)
Rush Creek WF	342	Fuel Holders, Producers, and Accessories	0	0	0.00%	0	0	0.00	0	4.14%	(1)
Rush Creek WF	344	Generators	897,481,357	79,442,536	-1.98%	(17,813,085)	835,851,906	22.50	37,148,974	4.14%	
Rush Creek WF	345	Accessory Electric Equipment	18,379	631	-1.98%	(365)	18,112	22.50	805	4.38%	
Rush Creek WF	346	Miscellaneous Power Plant Equipment	0	0	0.00%	0	0	0.00	0	4.14%	(1)
		Rush Creek WF - Total/Composite	897,499,736	79,443,168		(17,813,450)	835,870,019		37,149,779	4.14%	
Total Wind Production			1,552,295,622	90,071,723		(33,533,650)	1,495,757,549		64,083,964	4.13%	
Total Production			6,829,372,062	1,941,706,687		(510,248,952)	5,397,914,328		248,618,674	3.64%	
TRANSMISSION											
350.2	Land Rights		96,124,140	15,644,561	0.00%	0	80,479,579	82.35	977,231	1.02%	
352	Structures and Improvements		140,331,126	20,794,894	-10.00%	(14,033,113)	133,569,345	51.24	2,606,899	1.86%	
353	Station Equipment		1,254,947,887	246,836,487	-20.00%	(250,989,577)	1,259,100,976	47.69	26,400,067	2.10%	
354	Towers and Fixtures		162,448,132	77,462,172	-20.00%	(32,489,626)	117,475,586	46.10	2,548,060	1.57%	
355	Poles and Fixtures		713,704,510	122,213,051	-60.00%	(428,222,706)	1,019,714,165	54.81	18,605,875	2.61%	
356	Overhead Conductors and Devices		395,884,944	74,626,989	-30.00%	(118,765,483)	440,023,439	63.21	6,961,381	1.76%	
357	Underground Conduit		47,278,487	8,755,677	-5.00%	(2,363,924)	40,886,734	52.57	777,748	1.65%	
358	Underground Conductors and Devices		72,023,257	18,694,624	-5.00%	(3,601,163)	56,929,796	36.60	1,555,482	2.16%	
359	Roads and Trails		3,949,563	1,381,397	0.00%	0	2,568,166	57.11	44,966	1.14%	
Total Transmission			2,886,692,046	586,409,851		(850,465,593)	3,150,747,787		60,477,708	2.10%	
DISTRIBUTION											
360.2	Land Rights		48,034,185	5,455,557	0.00%	0	42,578,628	82.87	513,825	1.07%	
361	Structures and Improvements		100,313,565	21,540,215	-10.00%	(10,031,356)	88,804,706	50.05	1,774,270	1.77%	
362	Station Equipment		743,061,487	196,604,884	-20.00%	(148,612,297)	695,068,900	43.81	15,865,531	2.14%	
363	Energy Storage Equipment		0	0	0.00%	0	0	0.00	0	10.00%	(2)
364	Poles, Towers and Fixtures		470,714,126	125,569,680	-60.00%	(282,428,476)	627,572,921	47.62	13,179,407	2.80%	
365	Overhead Conductors and Devices		459,383,325	98,641,067	-50.00%	(229,691,663)	590,433,921	48.09	12,278,757	2.67%	
366	Underground Conduit		493,902,587	117,858,214	-30.00%	(148,170,776)	524,215,149	59.77	8,770,386	1.78%	
367	Underground Conductors and Devices		2,029,768,356	498,507,557	-10.00%	(202,976,836)	1,734,237,635	39.76	43,619,460	2.15%	
368	Line Transformers		631,352,446	184,256,288	-10.00%	(63,135,245)	510,231,402	36.17	14,108,264	2.23%	
369	Services		23,234,652	23,005,394	-40.00%	(9,293,861)	9,523,119	16.90	563,511	2.43%	
369.1	Services-Overhead		53,410,962	26,313,859	-40.00%	(21,364,385)	48,461,487	36.54	1,326,094	2.48%	
369.2	Services-Underground		245,578,470	141,645,955	-40.00%	(98,231,388)	202,163,903	33.22	6,085,104	2.48%	
370	Meters		164,096,208	75,362,667	0.00%	0	88,733,541	13.12	6,764,118	4.12%	
370.2	Meters - AGIS - AMI Equipment		8,551,008	588,887	0.00%	0	7,962,122	18.64	427,148	5.00%	

PUBLIC SERVICE OF COLORADO
 COMPUTATION OF DEPRECIATION ACCRUAL RATE
 AT DECEMBER 31, 2020

Plant or Unit	Account No.	Description	Surviving Balance 12/31/2020	Accumulated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Unaccrued Balance	Remaining Life	Annual Accrual	Accrual Rate	Notes
			(1)	(2)	(3)	(4)= (1) x (3)	(5)= (1)- (2)-(4)	(6)	(7) =(5)/(6)	(8)= (7)/(1)	
	370.65	Meters-AMR	71,651,601	64,548,254	0.00%	0	7,103,347	1.01	7,053,073	9.84%	
	371	Installation on Customer Premises	6,551,765	4,444,892	-20.00%	(1,310,353)	3,417,226	11.05	309,355	4.72%	
	371.40	Installations on Customer's Premises-EV	0	0	0.00%	0	0	0.00	0	10.00%	(2)
	373	Street Lighting and Signal Systems	179,254,398	66,945,996	-25.00%	(44,813,600)	157,122,002	19.74	7,959,192	4.44%	
		Total Distribution	5,728,859,142	1,651,289,366		(1,260,060,235)	5,337,630,010		140,597,496	2.45%	
<u>ELECTRIC GENERAL</u>											
	389.2	Land Rights									
	390	Structures and Improvements	11,906,292	1,901,965	-10.00%	(1,190,629)	11,194,955	37.55	298,163	2.50%	
		Total Electric General	11,906,292	1,901,965		(1,190,629)	11,194,955		298,163	2.50%	
<u>COMMON GENERAL</u>											
	389.2	Land Rights	0	0							
	390.0	Structures and Improvements	188,650,268	49,467,823	-10.00%	(18,865,027)	158,047,471	33.95	4,655,269	2.47%	
		Total Common General	188,650,268	49,467,823		(18,865,027)	158,047,471		4,655,269	2.47%	

Notes:

- (1) There is currently no balance in these accounts. In the event plant is added to these accounts, PSCo requests authorization to use the depreciation rate listed, which represents the composite depreciation rate for each unit.
 (2) There is currently no balance in this account. When plant is recorded to this account, PSCo requests authorization to use the depreciation rate listed, which represents the whole life rate.
 (3) There is a small balance in this account with a short remaining life or no remaining net book value. PSCo requests authorization to use the depreciation rate listed, which represents the whole life rate and cease accrual if there is no remaining net book value.

**PUBLIC SERVICE OF COLORADO
 COMPUTATION OF AMORTIZATION RATES
 AT DECEMBER 31, 2020**

Account Number	Description	Plant Balance 12/31/2020	Allocated Reserve 12/31/2020	Theoretical Reserve 12/31/2020	Reserve Difference	Assets to Retire
ELECTRIC GENERAL						
391.00	Office Furniture and Equipment	7,849,337	2,511,293	2,798,833	(287,539)	465,766
391.20	Computer Hardware	27,086,580	9,931,937	11,328,067	(1,396,130)	0
392.10	Transportation Equipment - Automobiles	965,002	628,181	700,703	(72,522)	124,738
392.20	Transportation Equipment - Light Trucks	29,920,392	13,246,033	14,150,867	(904,834)	7,565,698
392.30	Transportation Equipment - Trailers	7,636,594	2,017,737	2,301,370	(283,633)	0
392.40	Transportation Equipment - Heavy Trucks	64,664,121	28,349,393	30,688,177	(2,338,784)	16,053,428
393.00	Stores Equipment	156,423	79,004	90,109	(11,106)	0
394.00	Tools, Shop and Garage Equipment	52,429,112	22,485,357	24,862,849	(2,377,492)	5,572,106
395.00	Laboratory Equipment	2,102,610	1,109,095	1,245,000	(135,905)	142,283
396.00	Power Operated Equipment	11,411,266	5,389,765	5,641,038	(251,273)	5,225,337
397.00	Communication Equipment	194,847,615	54,484,166	61,275,516	(6,791,350)	6,171,160
398.00	Miscellaneous Equipment	1,579,247	718,869	818,023	(99,153)	13,502
		400,648,298	140,950,831	155,900,552	(14,949,722)	41,334,017

After Retirement of Fully Accrued Assets

	Plant Balance 12/31/2020	Allocated Reserve 12/31/2020	Amortization Life	Amortization Net Salvage %	Amortization Rate	Annual Amortization
391 Office Furniture and Equipment	7,383,571	2,045,527	20	0.00%	5.00%	369,179
391.2 Computer Hardware	27,086,580	9,931,937	6	0.00%	16.67%	4,514,430
392.1 Transportation Equipment - Automobiles	840,264	503,442	7	10.00%	12.86%	108,034
392.2 Transportation Equipment - Light Trucks	22,354,695	5,680,335	7	10.00%	12.86%	2,874,175
392.3 Transportation Equipment - Trailers	7,636,594	2,017,737	15	20.00%	5.33%	407,285
392.4 Transportation Equipment - Heavy Trucks	48,610,693	12,295,965	10	10.00%	9.00%	4,374,962
393 Stores Equipment	156,423	79,004	30	0.00%	3.33%	5,214
394 Tools, Shop and Garage Equipment	46,857,007	16,913,251	15	0.00%	6.67%	3,123,800
395 Laboratory Equipment	1,960,327	966,812	10	0.00%	10.00%	196,033
396 Power Operated Equipment	6,185,929	164,428	10	30.00%	7.00%	433,015
397 Communication Equipment	188,676,455	48,313,007	15	0.00%	6.67%	12,578,430
398 Miscellaneous Equipment	1,565,744	705,367	20	0.00%	5.00%	78,287
General Plant Reserve Deficiency	See Note (1)					1,494,972
Total Electric General Amortized	359,314,281	99,616,813				30,557,817

Note:
 (1) 10 year amortization for general plant reserve deficiency proposed

**PUBLIC SERVICE OF COLORADO
 COMPUTATION OF AMORTIZATION RATES
 AT DECEMBER 31, 2020**

Account Number	Description	Plant Balance 12/31/2020	Allocated Reserve 12/31/2020	Theoretical Reserve 12/31/2020	Reserve Difference	Assets to Retire
COMMON GENERAL						
391.00	Office Furniture and Equipment	27,998,991	12,789,158	13,173,763	(384,605)	0
391.20	Computer Hardware	170,911,026	84,303,494	86,651,620	(2,348,126)	6,221,899
392.10	Transportation Equipment - Automobiles	2,618,398	1,605,948	1,636,428	(30,480)	658,246
392.20	Transportation Equipment - Light Trucks	7,280,300	4,309,735	4,371,796	(62,061)	2,495,615
392.30	Transportation Equipment - Trailers	3,359,668	829,173	848,586	(19,413)	229,567
392.40	Transportation Equipment - Heavy Trucks	5,246,997	3,173,919	3,199,852	(25,933)	2,568,408
393.00	Stores Equipment	349,039	282,260	285,567	(3,307)	172,296
394.00	Tools, Shop and Garage Equipment	7,354,785	4,231,798	4,285,710	(53,912)	2,439,078
395.00	Laboratory Equipment	228,526	78,051	80,398	(2,347)	0
396.00	Power Operated Equipment	2,392,301	1,515,541	1,523,778	(8,237)	1,773,769
397.00	Communication Equipment	73,787,628	24,330,864	24,614,828	(283,965)	14,888,262
398.00	Miscellaneous Equipment	964,017	879,815	885,718	(5,902)	683,541
		302,491,675	138,329,757	141,558,044	(3,228,286)	32,130,682

After Retirement of Fully Accrued Assets

	Plant Balance 12/31/2020	Allocated Reserve 12/31/2020	Amortization Life	Amortization Net Salvage %	Amortization Rate	Annual Amortization
391 Office Furniture and Equipment	27,998,991	12,789,158	20	0%	5.00%	1,399,950
391.2 Computer Hardware	164,689,127	78,081,595	6	0%	16.67%	27,448,188
392.1 Transportation Equipment - Automobiles	1,960,152	947,702	7	10%	12.86%	252,020
392.2 Transportation Equipment - Light Trucks	4,784,685	1,814,120	7	10%	12.86%	615,174
392.3 Transportation Equipment - Trailers	3,130,101	599,606	15	20%	5.33%	166,939
392.4 Transportation Equipment - Heavy Trucks	2,678,588	605,511	10	10%	9.00%	241,073
393 Stores Equipment	176,743	109,964	30	0%	3.33%	5,891
394 Tools, Shop and Garage Equipment	4,915,706	1,792,720	15	0%	6.67%	327,714
395 Laboratory Equipment	228,526	78,051	10	0%	10.00%	22,853
396 Power Operated Equipment	618,532	-258,227	10	30%	7.00%	43,297
397 Communication Equipment	58,899,366	9,442,602	15	0%	6.67%	3,926,624
398 Miscellaneous Equipment	280,476	196,274	20	0%	5.00%	14,024
General Plant Reserve Deficiency	See Note (1)					322,829
Total Common General Amortized	270,360,993	106,199,075				34,786,574

Note:
 (1) 10 year amortization for general plant reserve deficiency proposed

Public Service of Colorado
 Pro Forma Plant Accrual Rates

Plant or Unit	In Service Date	Retire Date	Total Life	ASL (1)	Interim Net Salvage %	Terminal Dismantling %	Composite Net Salvage %	Proposed Accrual Rate	
<u>PROFORMA SOLAR PRODUCTION</u>									
Arapahoe 5 CSG									
341 Structures and Improvements	2021	2046	25	21.49	0%	-9.26%	-9.26%	5.08%	
342 Fuel Holders, Producers, and Accessories	2021	2046	25	21.49	0%	-9.26%	-9.26%	5.08%	(2)
344 Generators	2021	2046	25	21.49	0%	-9.26%	-9.26%	5.08%	
345 Accessory Electric Equipment	2021	2046	25	21.49	0%	-9.26%	-9.26%	5.08%	
346 Miscellaneous Power Plant Equipment	2021	2046	25	21.49	0%	-9.26%	-9.26%	5.08%	
Valmont 9&10 CSG									
341 Structures and Improvements	2021	2046	25	22.07	0%	-8.53%	-8.53%	4.92%	
342 Fuel Holders, Producers, and Accessories	2021	2046	25	22.07	0%	-8.53%	-8.53%	4.92%	(2)
344 Generators	2021	2046	25	22.07	0%	-8.53%	-8.53%	4.92%	
345 Accessory Electric Equipment	2021	2046	25	22.07	0%	-8.53%	-8.53%	4.92%	
346 Miscellaneous Power Plant Equipment	2021	2046	25	22.07	0%	-8.53%	-8.53%	4.92%	
<u>PROFORMA OTHER PRODUCTION</u>									
Manchief									
341 Structures and Improvements	2022	2040	18	17.22	0.00%	-5.52%	-5.52%	6.13%	(2)
342 Fuel Holders, Producers, and Accessories	2022	2040	18	17.40	0.00%	-5.52%	-5.52%	6.06%	(2)
344 Generators	2022	2040	18	17.26	-0.84%	-5.52%	-6.36%	6.16%	
345 Accessory Electric Equipment	2022	2040	18	17.28	-0.81%	-5.52%	-6.33%	6.15%	
346 Miscellaneous Power Plant Equipment	2022	2040	18	17.05	0.00%	-5.52%	-5.52%	6.19%	(2)

Note:

(1) Average Service Life is impacted by account level interim retirement curves and terminal retirement date of each facility

(2) There is currently no anticipated balance in these accounts. In the event plant is added to these accounts, PSCo requests authorization to use the depreciation rate listed, which represents a whole life rate for this account.

APPENDIX B
Comparison of Approved vs Proposed Accrual Rates

Public Service of Colorado
 Comparison of Approved vs Proposed
 Depreciation Accrual Rates
 At December 31, 2020

Plant or Unit	Account No.	Description	Plant Balance 12/31/2020 (1)	Approved Total Depr Rate (4) (2)	Notes	Depreciation Expense At Approved Rates (3)= (1) x (2)	Proposed Depreciation Rate (4)	Notes	Proposed Depreciation Expense (5)= (4) x (1)	Difference Accrual Rate (6)= (4)-(2)	Difference Amount (7)= (5)-(3)
ELECTRIC INTANGIBLE											
	301	Organization Costs	0	0.0000%		0	0.00%		0	0.00%	0
	302	Franchises and Consents.	17,129,579	(10)			(10)				
	303	Miscellaneous Intangible	12,615,042	(10)			(10)				
	303.03	Misc. Computer Software - 3 Year	0	33.3333%		0	33.33%		0	0.0000%	0
	303.07	Misc. Computer Software - 7 Year	74,885,913	14.2857%		10,697,977	14.29%		10,697,977	0.0000%	0
	303.10	Misc. Computer Software - 10 Year	67,176,579	10.0000%		6,717,658	10.00%		6,717,658	0.0000%	0
	303.15	Misc. Computer Software - 15 Year	0	6.6667%		0	6.67%		0	0.0000%	0
		Misc. Intangible Plant - Total/Composite	171,807,113	10.1367%		17,415,635	10.14%		17,415,635		0
		Total Electric Intangible	171,807,113	10.1367%		17,415,635	10.14%		17,415,635	0.00%	0
STEAM PRODUCTION											
Cameo	310.2	Land Rights	1,392	0.0000%		0	0.00%		0	0.0000%	0
Cherokee Unit 2 SC	314	Turbogenerator Units	1,822,036	6.2882%		114,573	5.59%		101,812	-0.7004%	(12,762)
Cherokee Unit 2 SC	315	Accessory Electric Equipment	2,060,951	4.2023%		86,607	4.93%		101,652	0.7300%	15,044
		Cherokee Unit 2 SC - Total/Composite	3,882,987	5.1811%		201,181	5.24%		203,464	0.0588%	2,283
Cherokee Unit 4	311	Structures and Improvements	11,176,565	5.5181%		616,734	4.92%		549,354	-0.6029%	(67,380)
Cherokee Unit 4	312	Boiler Plant Equipment	41,421,999	5.7528%		2,382,925	5.47%		2,265,051	-0.2846%	(117,874)
Cherokee Unit 4	312	Boiler Plant AQIR	2,094,832	6.0667%		139,656	6.17%		129,229	-0.4978%	(10,427)
Cherokee Unit 4	314	Turbogenerator Units	26,921,788	5.3198%		1,432,131	5.67%		1,498,225	0.2455%	66,093
Cherokee Unit 4	315	Accessory Electric Equipment	8,681,064	5.1282%		445,009	4.61%		399,789	-0.5209%	(45,220)
Cherokee Unit 4	315.2	Computers and Peripherals	3,233,582	6.1515%		198,914	11.11% (3)		244,812	4.9596%	45,898
Cherokee Unit 4	316	Miscellaneous Equipment	548,747	8.1835%		44,907	8.35%		45,817	0.1660%	911
		Cherokee Unit 4 - Total/Composite	94,078,576	5.5914%		5,260,276	5.46%		5,132,277	-0.1361%	(127,998)
Cherokee Common	310.2	Land Rights	12,865,962	4.5863%		590,072	4.50%		578,868	-0.0871%	(11,203)
Cherokee Common	310.3	Water Rights	112,245	5.6505%		6,342	5.70%		6,402	0.0531%	60
Cherokee Common	311	Structures and Improvements	43,733,073	6.4425%		2,817,503	7.55%		3,301,242	1.1061%	483,739
Cherokee Common	312	Boiler Plant Equipment	10,756,698	6.5748%		707,231	8.35%		897,976	1.7733%	190,744
Cherokee Common	312	Boiler Plant AQIR	2,461,276	6.6667%		164,086	6.36%		156,516	-0.3076%	(7,570)
Cherokee Common	314	Turbogenerator Units	229,286	5.2816%		12,110	5.58%		12,794	0.2984%	684
Cherokee Common	315	Accessory Electric Equipment	9,369,122	5.1872%		485,995	5.25%		491,923	0.0633%	5,927
Cherokee Common	315.2	Computers and Peripherals	0	5.5587%		0	11.11% (2)		0	5.5524%	0
Cherokee Common	316	Miscellaneous Equipment	1,654,248	7.3020%		120,793	6.49%		107,399	-0.8097%	(13,394)
		Cherokee Common - Total/Composite	81,181,909	6.0409%		4,904,133	6.84%		5,553,120	0.7994%	648,987
Coal Cars	312	Boiler Plant Equipment	20,020,245	4.7285%		946,657	4.56%		912,866	-0.1688%	(33,791)
Comanche Unit 1	311	Structures and Improvements	16,633,155	2.9734%		494,570	3.25%		539,905	0.2726%	45,335
Comanche Unit 1	312	Boiler Plant Equipment	216,416,165	3.8982%		8,436,335	4.16%		9,013,017	0.2665%	576,682
Comanche Unit 1	314	Turbogenerator Units	40,220,828	3.4614%		1,392,204	3.91%		1,573,243	0.4501%	181,039
Comanche Unit 1	315	Accessory Electric Equipment	20,471,436	3.0711%		628,698	3.66%		749,869	0.5919%	121,171
Comanche Unit 1	315.2	Computers and Peripherals	1,407,501	3.4460%		48,502	11.11% (3)		156,389	7.6651%	107,886
Comanche Unit 1	316	Miscellaneous Equipment	914,298	2.7369%		25,023	5.57%		50,912	2.8315%	25,889
		Comanche Unit 1 - Total/Composite	296,063,384	3.7240%		11,025,333	4.08%		12,083,336	0.3574%	1,058,003
Comanche Unit 2	311	Structures and Improvements	8,413,195	2.5843%		217,422	3.12%		262,225	0.5325%	44,803
Comanche Unit 2	312	Boiler Plant Equipment	177,575,948	3.5390%		6,284,413	3.91%		6,945,945	0.3725%	661,532
Comanche Unit 2	314	Turbogenerator Units	40,368,504	3.0138%		1,216,626	4.16%		1,678,532	1.1442%	461,906
Comanche Unit 2	315	Accessory Electric Equipment	22,984,266	2.8577%		656,821	3.91%		899,381	1.0553%	242,559
Comanche Unit 2	315.2	Computers and Peripherals	0	3.3894%		0	11.11% (2)		0	7.7417%	0
Comanche Unit 2	316	Miscellaneous Equipment	871,236	2.5649%		22,346	4.08%		35,532	1.5135%	13,186
		Comanche Unit 2 - Total/Composite	250,213,149	3.3562%		8,397,629	3.93%		9,821,614	0.5691%	1,423,986
Comanche Cm Retire with Unit 1 & 2	311	Structures and Improvements	1,505,849	2.0267%		30,519	5.36%		80,712	3.3332%	50,193
Comanche Cm Retire with Unit 1 & 2	312	Boiler Plant Equipment	14,842,287	2.2313%		331,176	7.39%		1,096,330	5.1552%	765,154
Comanche Cm Retire with Unit 1 & 2	314	Turbogenerator Units	2,133,205	2.2249%		47,462	7.15%		152,463	4.9222%	105,001
Comanche Cm Retire with Unit 1 & 2	315	Accessory Electric Equipment	1,643,329	1.9478%		32,009	9.15%		150,330	7.2001%	118,321
Comanche Cm Retire with Unit 1 & 2	315.2	Computers and Peripherals	190,989	2.1863%		4,176	11.11% (3)		21,221	8.9248%	17,045
Comanche Cm Retire with Unit 1 & 2	316	Miscellaneous Equipment	661,437	2.2513%		14,891	12.06%		79,788	9.8116%	64,897
		Comanche Cm Retire with Unit 1 & 2 - Total/Composite	20,977,095	2.1940%		460,232	7.54%		1,580,843	5.3421%	1,120,611
Comanche Unit 3	310.2	Land Rights	8,159	1.7044%		139	1.63%		133	-0.0708%	(6)
Comanche Unit 3	311	Structures and Improvements	129,287,485	1.8055%		2,334,286	1.97%		2,541,337	0.1601%	207,051
Comanche Unit 3	312	Boiler Plant Equipment	544,630,626	1.9153%		10,431,310	2.44%		13,285,545	0.5241%	2,854,234
Comanche Unit 3	314	Turbogenerator Units	166,669,836	1.9262%		3,210,394	2.14%		3,568,800	0.2090%	348,406
Comanche Unit 3	315	Accessory Electric Equipment	90,629,149	1.7829%		1,615,827	1.94%		1,757,312	0.1561%	141,485
Comanche Unit 3	315.2	Computers and Peripherals	0	1.8926%		0	11.11% (2)		0	9.2185%	0
Comanche Unit 3	316	Miscellaneous Equipment	19,398,331	2.0464%		396,967	2.32%		450,385	0.2754%	53,418
		Comanche Unit 3 - Total/Composite	950,623,587	1.8923%		17,988,924	2.27%		21,593,512	0.3792%	3,604,588

Public Service of Colorado
 Comparison of Approved vs Proposed
 Depreciation Accrual Rates
 At December 31, 2020

Plant or Unit	Account No.	Description	Plant Balance 12/31/2020 (1)	Approved Total Depr Rate (4) (2)	Notes	Depreciation Expense At Approved Rates (3)= (1) x (2)	Proposed Depreciation Rate (4)	Notes	Proposed Depreciation Expense (5)= (4) x (1)	Difference Accrual Rate (6)= (4)-(2)	Difference Amount (7)= (5)-(3)
Comanche Cm Retire with Unit 3	311	Structures and Improvements	31,692,101	2.0267%		642,304	3.33%		1,056,576	1.3072%	414,273
Comanche Cm Retire with Unit 3	312	Boiler Plant Equipment	18,715,540	2.2313%		417,600	3.85%		721,114	1.6217%	303,514
Comanche Cm Retire with Unit 3	314	Turbogenerator Units	178,872	2.2249%		3,980	3.51%		6,282	1.2870%	2,302
Comanche Cm Retire with Unit 3	315	Accessory Electric Equipment	2,434,794	1.9478%		47,425	3.37%		82,048	1.4220%	34,623
Comanche Cm Retire with Unit 3	315.2	Computers and Peripherals	0	2.1863%		0	11.11%	(2)	0	8.9248%	0
Comanche Cm Retire with Unit 3	316	Miscellaneous Equipment	1,892,038	2.2513%		42,595	4.56%		86,342	2.3121%	43,747
Comanche Cm Retire with Unit 3 - Total/Composite			54,913,345	2.1013%		1,153,904	3.56%		1,952,362	1.4540%	798,458
Craig Unit 1	311	Structures and Improvements	6,681,129	5.1716%		345,521	4.64%		309,747	-0.5355%	(35,774)
Craig Unit 1	312	Boiler Plant Equipment	18,516,678	4.9996%		925,760	4.56%		844,292	-0.4400%	(81,468)
Craig Unit 1	314	Turbogenerator Units	2,342,209	10.9781%		257,130	9.88%		231,337	-1.1012%	(25,793)
Craig Unit 1	315	Accessory Electric Equipment	2,901,979	5.9522%		172,732	5.14%		149,234	-0.8097%	(23,498)
Craig Unit 1	315.2	Computers and Peripherals	0	5.5241%		0	11.11%	(2)	0	5.5870%	0
Craig Unit 1	316	Miscellaneous Equipment	122,465	4.7394%		5,804	3.88%		4,749	-0.8618%	(1,055)
Craig Unit 1 - Total/Composite			30,564,460	5.5847%		1,706,947	5.04%		1,539,359	-0.5483%	(167,588)
Craig Unit 2	311	Structures and Improvements	6,571,154	2.3957%		157,425	2.40%		157,504	0.0012%	79
Craig Unit 2	312	Boiler Plant Equipment	33,300,984	2.5146%		837,387	4.17%		1,388,310	1.6544%	550,923
Craig Unit 2	314	Turbogenerator Units	7,102,887	3.0040%		213,371	3.49%		247,553	0.4812%	34,182
Craig Unit 2	315	Accessory Electric Equipment	3,564,960	2.4474%		87,249	2.51%		89,351	0.0590%	2,102
Craig Unit 2	315.2	Computers and Peripherals	0	2.5855%		0	11.11%	(2)	0	8.5256%	0
Craig Unit 2	316	Miscellaneous Equipment	139,310	2.4521%		3,416	3.18%		4,436	0.7322%	1,020
Craig Unit 2 - Total/Composite			50,679,294	2.5629%		1,298,847	3.72%		1,887,154	1.1608%	588,307
Craig Common	311	Structures and Improvements	7,300,852	2.7072%		197,649	3.04%		221,756	0.3302%	24,107
Craig Common	312	Boiler Plant Equipment	23,740,228	3.6004%		854,743	3.83%		908,330	0.2257%	53,587
Craig Common	314	Turbogenerator Units	3,300,265	3.1493%		103,935	3.62%		119,536	0.4727%	15,600
Craig Common	315	Accessory Electric Equipment	2,111,220	2.6916%		56,826	3.14%		66,189	0.4435%	9,363
Craig Common	315.2	Computers and Peripherals	319,851	2.9146%		9,322	11.11%	(3)	22,006	8.1965%	12,684
Craig Common	316	Miscellaneous Equipment	2,006,357	3.4009%		68,234	4.49%		90,114	1.0905%	21,879
Craig Common - Total/Composite			38,778,773	3.3284%		1,290,709	3.68%		1,427,930	0.3539%	137,221
Hayden Unit 1	311	Structures and Improvements	6,751,016	2.8250%		190,716	2.78%		187,441	-0.0485%	(3,275)
Hayden Unit 1	312	Boiler Plant Equipment	122,772,414	4.8475%		5,951,393	6.17%		7,575,088	1.3225%	1,623,696
Hayden Unit 1	314	Turbogenerator Units	17,831,841	3.5009%		624,275	4.66%		831,640	1.1629%	207,365
Hayden Unit 1	315	Accessory Electric Equipment	5,142,587	3.0672%		157,733	3.48%		179,018	0.4139%	21,285
Hayden Unit 1	315.2	Computers and Peripherals	1,135,642	6.3914%		72,583	11.11%	(3)	126,182	4.7197%	53,599
Hayden Unit 1	316	Miscellaneous Equipment	257,721	2.8391%		7,317	5.08%		13,086	2.2386%	5,769
Hayden Unit 1 - Total/Composite			153,891,220	4.5513%		7,004,018	5.79%		8,912,456	1.2401%	1,908,438
Hayden Unit 2	311	Structures and Improvements	27,926,499	3.8168%		1,065,899	3.66%		1,021,369	-0.1595%	(44,530)
Hayden Unit 2	312	Boiler Plant Equipment	99,358,411	3.0083%		2,988,999	4.19%		4,164,541	1.1831%	1,175,542
Hayden Unit 2	314	Turbogenerator Units	15,131,935	2.8087%		425,011	3.46%		523,068	0.6480%	98,057
Hayden Unit 2	315	Accessory Electric Equipment	6,993,246	2.6379%		184,475	2.89%		202,226	0.2538%	17,751
Hayden Unit 2	315.2	Computers and Peripherals	975,875	4.9993%		48,787	11.11%	(3)	108,431	6.1118%	59,644
Hayden Unit 2	316	Miscellaneous Equipment	1,165,183	2.5002%		29,132	5.22%		60,855	2.7226%	31,723
Hayden Unit 2 - Total/Composite			151,551,148	3.1292%		4,742,302	4.01%		6,080,489	0.8830%	1,338,187
Hayden Common	311	Structures and Improvements	7,904,667	4.9803%		393,676	5.90%		466,104	0.9163%	72,428
Hayden Common	312	Boiler Plant Equipment	29,313,231	4.5606%		1,336,859	4.86%		1,424,224	0.2980%	87,365
Hayden Common	314	Turbogenerator Units	1,590,973	5.3967%		85,860	5.24%		83,334	-0.1588%	(2,526)
Hayden Common	315	Accessory Electric Equipment	299,321	4.5693%		13,677	5.26%		15,748	0.6918%	2,071
Hayden Common	315.2	Computers and Peripherals	0	4.7336%		0	11.11%	(2)	0	6.3775%	0
Hayden Common	316	Miscellaneous Equipment	1,970,611	6.1166%		120,534	6.48%		127,608	0.3590%	7,074
Hayden Common - Total/Composite			41,078,804	4.7485%		1,950,607	5.15%		2,117,017	0.4051%	166,411
Pawnee Unit 1	311	Structures and Improvements	141,874,484	2.2050%		3,128,332	2.21%		3,130,746	0.0017%	2,414
Pawnee Unit 1	312	Boiler Plant Equipment	567,806,245	3.0371%		17,244,843	3.77%		21,391,647	0.7303%	4,146,804
Pawnee Unit 1	314	Turbogenerator Units	75,873,783	2.4585%		1,865,357	3.18%		2,415,509	0.7251%	550,152
Pawnee Unit 1	315	Accessory Electric Equipment	61,689,230	2.2074%		1,361,728	2.41%		1,488,826	0.2060%	127,098
Pawnee Unit 1	315.2	Computers and Peripherals	8,163,408	3.2420%		264,658	11.11%	(3)	907,045	7.8691%	642,388
Pawnee Unit 1	316	Miscellaneous Equipment	6,182,794	2.3297%		144,041	2.94%		181,682	0.6088%	37,642
Pawnee Unit 1 - Total/Composite			861,589,944	2.7866%		24,008,959	3.43%		29,515,456	0.6391%	5,506,496

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Plant or Unit	Account No.	Description	Plant Balance 12/31/2020	Approved Total Depr Rate (4)	Notes	Depreciation Expense At Approved Rates	Proposed Depreciation Rate	Notes	Proposed Depreciation Expense	Difference Accrual Rate	Difference Amount
			(1)	(2)		(3)= (1) x (2)	(4)		(5)= (4) x (1)	(6)= (4)-(2)	(7)= (5)-(3)
Pawnee Common	311	Structures and Improvements	20,560,345	6.7754%		1,393,046	9.08%		1,866,784	2.3041%	473,738
Pawnee Common	312	Boiler Plant Equipment	25,954,446	6.9614%		1,806,793	8.14%		2,112,897	1.1794%	306,104
Pawnee Common	314	Turbogenerator Units	309,543	6.5777%		20,361	7.49%		23,199	0.9170%	2,838
Pawnee Common	315	Accessory Electric Equipment	938,730	5.9674%		56,018	2.90%		27,233	-3.0663%	(28,784)
Pawnee Common	315.2	Computers and Peripherals	465,779	6.8823%		32,056	11.11%	(3)	51,753	4.2288%	19,697
Pawnee Common	316	Miscellaneous Equipment	2,950,489	6.6594%		196,455	8.28%		244,438	1.6263%	47,963
		Pawnee Common - Total/Composite	51,179,333	6.8479%		3,504,729	8.45%		4,326,305	1.6053%	821,576
Zuni Common	310.2	Land Rights	586,847	0.0000%		0	0.00%		0	0.0000%	0
		Total Steam Production	3,151,855,493	3.0409%		95,845,385	3.64%		114,639,560	0.5963%	18,794,175
HYDRAULIC PRODUCTION											
Ames	331	Structures & Improvements	399,964	2.3793%		9,516	5.12%		20,466	2.7376%	10,949
Ames	332	Reservoirs, Dams & Waterways	9,790,217	3.0421%		297,828	4.74%		463,656	1.6938%	165,828
Ames	333	Waterwheels, Turbines & Generators	156,202	2.3055%		3,601	5.88%		9,185	3.5746%	5,584
Ames	334	Accessory Electric Equipment	1,760,800	2.9670%		52,243	5.10%		89,849	2.1357%	37,606
Ames	334.2	Accessory Electric Equipment	0	3.0074%		0	11.11%	(2)	0	8.1037%	0
Ames	335	Misc. Power Plant Equipment	102,063	2.6837%		2,739	4.71%		4,810	2.0288%	2,071
Ames	335.2	Recreational Facilities	168,012	2.8217%		4,741	4.65%		7,819	1.8323%	3,078
Ames	336	Roads, Railroads & Bridges	21,231	2.7612%		586	4.67%		991	1.9045%	404
		Ames - Total/Composite	12,398,488	2.9944%		371,255	4.81%		596,774	1.8189%	225,519
Cabin Creek	331	Structures & Improvements	20,153,917	2.7279%		549,779	4.80%		968,234	2.0763%	418,455
Cabin Creek	332	Reservoirs, Dams & Waterways	21,375,865	2.5022%		534,867	5.40%		1,154,961	2.9009%	620,094
Cabin Creek	333	Waterwheels, Turbines & Generators	19,676,896	2.8618%		563,113	5.15%		1,012,948	2.2861%	449,834
Cabin Creek	334	Accessory Electric Equipment	4,738,508	2.9371%		139,175	5.61%		265,720	2.6706%	126,545
Cabin Creek	334.2	Computers & Peripherals	56,206	2.8036%		0	11.11%	(3)	0	8.3075%	0
Cabin Creek	335	Misc. Power Plant Equipment	696,051	2.6804%		18,657	4.85%		33,775	2.1719%	15,118
Cabin Creek	335.2	Recreational Facilities	3,927	2.9179%		115	4.51%		177	1.5958%	63
Cabin Creek	336	Roads, Railroads & Bridges	453,762	2.4036%		10,907	5.35%		24,294	2.9503%	13,387
		Cabin Creek - Total/Composite	67,155,131	2.7051%		1,816,612	5.15%		3,460,108	2.4473%	1,643,496
Georgetown	331	Structures & Improvements	147,604	4.9606%		7,322	5.74%		8,478	0.7831%	1,156
Georgetown	332	Reservoirs, Dams & Waterways	20,294,802	5.1769%		1,050,642	7.04%		1,429,237	1.8655%	378,595
Georgetown	333	Waterwheels, Turbines & Generators	384,215	4.2262%		16,238	8.14%		31,268	3.9121%	15,031
Georgetown	334	Accessory Electric Equipment	522,378	5.1803%		27,061	6.57%		34,316	1.3890%	7,256
Georgetown	334.2	Computers & Peripherals	0	5.1616%		0	11.11%	(2)	0	5.9495%	0
Georgetown	335	Misc. Power Plant Equipment	1,317	4.5983%		61	5.79%		76	1.1915%	16
Georgetown	335.2	Recreational Facilities	240,335	5.1524%		12,383	5.97%		14,346	0.8167%	1,963
Georgetown	336	Roads, Railroads & Bridges	0	5.1616%		0	7.03%	(1)	0	1.8679%	0
		Georgetown - Total/Composite	21,590,651	5.1583%		1,113,708	7.03%		1,517,722	1.8713%	404,016
Salida	331	Structures & Improvements	82,936	15.5793%		12,921	36.41%		30,199	20.8325%	17,278
Salida	332	Reservoirs, Dams & Waterways	2,704,463	17.9323%		484,973	38.64%		1,044,970	20.7064%	559,997
Salida	333	Waterwheels, Turbines & Generators	24,873	14.7550%		3,670	36.78%		9,149	22.0291%	5,479
Salida	334	Accessory Electric Equipment	273,607	15.5893%		42,653	36.66%		100,304	21.0706%	57,651
Salida	334.2	Computers & Peripherals	0	17.5215%		0	11.11%	(2)	0	-6.4115%	0
Salida	335	Misc. Power Plant Equipment	1,900	14.0135%		266	32.47%		617	18.4532%	351
Salida	335.2	Recreational Facilities	151,492	16.8030%		25,455	34.69%		52,551	17.8860%	27,096
Salida	336	Roads, Railroads & Bridges	20,450	15.0956%		3,087	36.02%		7,366	20.9219%	4,279
		Salida - Total/Composite	3,259,721	17.5790%		573,025	38.20%		1,245,155	20.6192%	672,130
Shoshone	331	Structures & Improvements	4,215,418	2.2603%		95,281	2.52%		106,363	0.2629%	11,082
Shoshone	332	Reservoirs, Dams & Waterways	16,859,400	2.0428%		344,404	2.96%		489,104	0.8583%	144,700
Shoshone	333	Waterwheels, Turbines & Generators	3,668,464	2.1271%		78,032	2.93%		107,486	0.8029%	29,454
Shoshone	334	Accessory Electric Equipment	3,331,273	2.3660%		78,818	3.05%		101,581	0.6833%	22,763
Shoshone	334.2	Computers & Peripherals	0	2.1285%		0	11.11%	(2)	0	8.9826%	0
Shoshone	335	Misc. Power Plant Equipment	878,735	2.1746%		19,109	2.53%		22,228	0.3550%	3,119
Shoshone	335.2	Recreational Facilities	0	2.1285%		0	2.86%	(1)	0	0.7273%	0
Shoshone	336	Roads, Railroads & Bridges	9,247	1.6213%		150	3.77%		349	2.1528%	199
		Shoshone - Total/Composite	28,962,536	2.1262%		615,794	2.86%		827,111	0.7296%	211,317
Tacoma	331	Structures & Improvements	310,681	3.0252%		9,399	3.84%		11,923	0.8125%	2,524
Tacoma	332	Reservoirs, Dams & Waterways	17,318,247	3.8517%		667,047	4.37%		756,472	0.5164%	89,425
Tacoma	333	Waterwheels, Turbines & Generators	1,214,415	3.4758%		42,211	4.21%		51,070	0.7295%	8,859
Tacoma	334	Accessory Electric Equipment	2,876,031	3.7017%		106,462	4.67%		134,335	0.9691%	27,873
Tacoma	334.2	Computers & Peripherals	0	3.7233%		0	11.11%	(2)	0	7.3878%	0
Tacoma	335	Misc. Power Plant Equipment	213,111	3.1796%		6,776	4.20%		8,948	1.0190%	2,172
Tacoma	335.2	Recreational Facilities	478,920	3.1806%		15,233	4.11%		19,695	0.9318%	4,463
Tacoma	336	Roads, Railroads & Bridges	270,175	2.8330%		7,654	4.31%		11,631	1.4722%	3,977
		Tacoma - Total/Composite	22,681,580	3.7886%		854,781	4.38%		994,074	0.6141%	139,293
		Total Hydraulic Production	156,048,107	3.4253%		5,345,172	5.54%		8,640,944	2.1120%	3,295,772

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Plant or Unit	Account No.	Description	Plant Balance 12/31/2020 (1)	Approved Total Depr Rate (4) (2)	Notes	Depreciation Expense At Approved Rates (3)= (1) x (2)	Proposed Depreciation Rate (4)	Notes	Proposed Depreciation Expense (5)= (4) x (1)	Difference Accrual Rate (6)= (4)-(2)	Difference Amount (7)= (5)-(3)
OTHER PRODUCTION											
Alamosa	341	Structures and Improvements	526,020	3.8389%		20,193	5.40%		28,400	1.5601%	8,206
Alamosa	342	Fuel Holders, Producers, and Accessories	331,421	1.5181%		5,031	2.42%		8,016	0.9004%	2,984
Alamosa	343	Prime Movers	0	2.6280%		0	4.10%	(1)	0	1.4767%	0
Alamosa	344	Generators	7,625,547	1.8092%		137,961	3.33%		253,644	1.5170%	115,682
Alamosa	345	Accessory Electric Equipment	994,564	7.2037%		71,645	8.29%		82,437	1.0850%	10,791
Alamosa	345.2	Computers and Peripherals	0	2.6280%		0	16.67%	(2)	0	14.0387%	0
Alamosa	346	Miscellaneous Power Plant Equipment	296,893	7.4631%		22,157	9.67%		28,714	2.2083%	6,556
Alamosa - Total/Composite			9,774,446	2.6292%		256,989	4.10%		401,210	1.4755%	144,221
Blue Spruce	341	Structures and Improvements	0	2.6031%		0	2.94%	(1)	0	0.3386%	0
Blue Spruce	342	Fuel Holders, Producers, and Accessories	0	2.6031%		0	2.94%	(1)	0	0.3386%	0
Blue Spruce	343	Prime Movers	0	2.6031%		0	2.94%	(1)	0	0.3386%	0
Blue Spruce	344	Generators	218,253,183	2.6025%		5,680,039	2.94%		6,418,267	0.3382%	738,228
Blue Spruce	345	Accessory Electric Equipment	923,556	2.8604%		26,417	3.16%		29,181	0.2992%	2,763
Blue Spruce	345.2	Computers and Peripherals	0	2.6031%		0	16.67%	(2)	0	14.0636%	0
Blue Spruce	346	Miscellaneous Power Plant Equipment	0	2.6031%		0	2.94%	(1)	0	0.3386%	0
Blue Spruce - Total/Composite			219,176,738	2.6036%		5,706,456	2.94%		6,447,448	0.3381%	740,991
Cherokee 5-7	341	Structures and Improvements	126,064,022	2.5358%		3,196,731	2.74%		3,447,944	0.1993%	251,212
Cherokee 5-7	342	Fuel Holders, Producers, and Accessories	5,680,939	2.7523%		156,356	2.63%		149,649	-0.1181%	(6,708)
Cherokee 5-7	343	Prime Movers	131,493,260	2.7453%		3,609,884	3.00%		3,941,055	0.2519%	331,171
Cherokee 5-7	344	Generators	244,245,248	2.6307%		6,425,360	2.94%		7,168,920	0.3044%	743,560
Cherokee 5-7	345	Accessory Electric Equipment	63,675,645	2.6200%		1,668,302	2.78%		1,757,029	0.1393%	88,727
Cherokee 5-7	345.2	Computers and Peripherals	0	2.6312%		0	16.67%	(2)	0	14.0355%	0
Cherokee 5-7	346	Miscellaneous Power Plant Equipment	27,526,672	2.5614%		705,068	3.68%		1,014,232	1.1231%	309,164
Cherokee 5-7 - Total/Composite			598,685,786	2.6327%		15,761,702	2.92%		17,478,828	0.2868%	1,717,125
Fruita	340	Land Rights	452	1.1052%		5	1.85%		8	0.7403%	3
Fruita	341	Structures and Improvements	92,014	1.5613%		1,437	3.01%		2,768	1.4473%	1,332
Fruita	342	Fuel Holders, Producers, and Accessories	599,152	3.0408%		18,219	5.28%		31,656	2.2427%	13,437
Fruita	343	Prime Movers	0	2.3778%		0	4.23%	(1)	0	1.8495%	0
Fruita	344	Generators	2,512,252	1.8005%		45,233	3.53%		88,779	1.7333%	43,546
Fruita	345	Accessory Electric Equipment	74,773	4.2196%		3,155	6.41%		4,793	2.1905%	1,638
Fruita	345.2	Computers and Peripherals	0	2.3778%		0	16.67%	(2)	0	14.2889%	0
Fruita	346	Miscellaneous Power Plant Equipment	200,385	7.7488%		15,527	9.51%		19,064	1.7647%	3,536
Fruita - Total/Composite			3,479,028	2.4023%		83,576	4.23%		147,069	1.8250%	63,493
Ft Saint Vrain Unit 1	341	Structures and Improvements	22,903,499	1.6188%		370,762	2.06%		471,396	0.4394%	100,634
Ft Saint Vrain Unit 1	342	Fuel Holders, Producers, and Accessories	3,664,793	2.1538%		78,932	2.57%		94,096	0.4138%	15,164
Ft Saint Vrain Unit 1	343	Prime Movers	4,065,900	3.3481%		136,130	4.77%		193,757	1.4173%	57,626
Ft Saint Vrain Unit 1	344	Generators	78,003,472	2.2035%		1,718,807	2.75%		2,141,580	0.5420%	422,773
Ft Saint Vrain Unit 1	345	Accessory Electric Equipment	21,305,835	2.0974%		446,869	2.86%		609,647	0.7640%	162,778
Ft Saint Vrain Unit 1	345.2	Computers and Peripherals	95,966	1.8621%		0	16.67%	(3)	0	14.8046%	0
Ft Saint Vrain Unit 1	346	Miscellaneous Power Plant Equipment	3,788,835	1.6657%		63,111	3.54%		134,195	1.8761%	71,084
Ft Saint Vrain Unit 1 - Total/Composite			133,828,301	2.1032%		2,814,610	2.72%		3,644,671	0.6202%	830,060
Ft Saint Vrain Unit 2	341	Structures and Improvements	30,833	3.7307%		1,150	4.34%		1,339	0.6116%	189
Ft Saint Vrain Unit 2	342	Fuel Holders, Producers, and Accessories	594,312	2.8630%		17,015	3.84%		22,797	0.9729%	5,782
Ft Saint Vrain Unit 2	343	Prime Movers	2,779,822	3.7520%		104,299	4.26%		118,328	0.5047%	14,029
Ft Saint Vrain Unit 2	344	Generators	86,584,175	2.5164%		2,178,804	3.09%		2,675,149	0.5733%	496,344
Ft Saint Vrain Unit 2	345	Accessory Electric Equipment	1,968,283	3.5782%		70,429	3.97%		78,073	0.3883%	7,644
Ft Saint Vrain Unit 2	345.2	Computers and Peripherals	1,818,121	2.5607%		46,557	16.67%	(3)	303,020	14.1060%	256,464
Ft Saint Vrain Unit 2	346	Miscellaneous Power Plant Equipment	538,315	3.3646%		18,112	4.62%		24,894	1.2598%	6,782
Ft Saint Vrain Unit 2 - Total/Composite			94,313,861	2.5833%		2,436,366	3.42%		3,223,599	0.8347%	787,232
Ft Saint Vrain Unit 3	341	Structures and Improvements	0	3.4230%		0	4.50%	(1)	0	1.0747%	0
Ft Saint Vrain Unit 3	342	Fuel Holders, Producers, and Accessories	659,565	3.7272%		24,583	4.16%		27,458	0.4359%	2,875
Ft Saint Vrain Unit 3	343	Prime Movers	4,759,486	3.9156%		186,362	4.26%		202,522	0.3395%	16,160
Ft Saint Vrain Unit 3	344	Generators	28,404,319	3.2332%		918,368	4.56%		1,294,665	1.3248%	376,296
Ft Saint Vrain Unit 3	345	Accessory Electric Equipment	633,752	3.7374%		23,686	3.92%		24,836	0.1815%	1,150
Ft Saint Vrain Unit 3	345.2	Computers and Peripherals	0	3.4230%		0	16.67%	(2)	0	13.2437%	0
Ft Saint Vrain Unit 3	346	Miscellaneous Power Plant Equipment	44,486	3.7636%		1,674	5.15%		2,292	1.3892%	618
Ft Saint Vrain Unit 3 - Total/Composite			34,501,608	3.3467%		1,154,674	4.50%		1,551,774	1.1510%	397,099
Ft Saint Vrain Unit 4	341	Structures and Improvements	3,062,941	1.6102%		49,319	2.14%		65,397	0.5249%	16,078
Ft Saint Vrain Unit 4	342	Fuel Holders, Producers, and Accessories	27,606,186	2.5550%		705,338	2.68%		739,538	0.1239%	34,200
Ft Saint Vrain Unit 4	343	Prime Movers	2,761,168	3.8916%		107,454	4.79%		132,374	0.9025%	24,921
Ft Saint Vrain Unit 4	344	Generators	93,927,607	2.5798%		2,423,144	3.52%		3,305,511	0.9394%	882,366
Ft Saint Vrain Unit 4	345	Accessory Electric Equipment	7,848,198	2.5161%		197,469	2.92%		228,860	0.4000%	31,391
Ft Saint Vrain Unit 4	345.2	Computers and Peripherals	0	2.5511%		0	16.67%	(2)	0	14.1156%	0
Ft Saint Vrain Unit 4	346	Miscellaneous Power Plant Equipment	17,384	2.4709%		430	3.66%		636	1.1849%	206
Ft Saint Vrain Unit 4 - Total/Composite			135,223,484	2.5758%		3,483,154	3.31%		4,472,315	0.7315%	989,162

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			(1)	(2)		(3)= (1) x (2)	(4)		(5)= (4) x (1)	(6)= (4)-(2)	(7)= (5)-(3)
Ft Saint Vrain Unit 5	341	Structures and Improvements	7,455,783	2.4774%		184,710	2.70%		201,255	0.2219%	16,546
Ft Saint Vrain Unit 5	342	Fuel Holders, Producers, and Accessories	2,200,775	2.6238%		57,744	2.60%		57,320	-0.0193%	(424)
Ft Saint Vrain Unit 5	343	Prime Movers	1,327,090	3.1567%		41,892	3.45%		45,726	0.2889%	3,833
Ft Saint Vrain Unit 5	344	Generators	59,827,684	2.5431%		1,521,478	2.87%		1,719,524	0.3310%	198,046
Ft Saint Vrain Unit 5	345	Accessory Electric Equipment	12,563,319	2.5365%		318,669	2.72%		341,276	0.1799%	22,607
Ft Saint Vrain Unit 5	345.2	Computers and Peripherals	0	2.5468%		0	16.67%	(2)	0	14.1199%	0
Ft Saint Vrain Unit 5	346	Miscellaneous Power Plant Equipment	644,763	2.5401%		16,378	3.65%		23,516	1.1071%	7,138
		Ft Saint Vrain Unit 5 - Total/Composite	84,019,415	2.5481%		2,140,870	2.84%		2,388,616	0.2949%	247,746
Ft Saint Vrain Unit 6	341	Structures and Improvements	7,364,719	2.4782%		182,512	2.70%		198,762	0.2206%	16,250
Ft Saint Vrain Unit 6	342	Fuel Holders, Producers, and Accessories	2,477,944	2.6246%		65,036	2.60%		64,539	-0.0201%	(497)
Ft Saint Vrain Unit 6	343	Prime Movers	1,327,207	3.1578%		41,911	3.44%		45,687	0.2845%	3,776
Ft Saint Vrain Unit 6	344	Generators	62,860,470	2.5440%		1,599,170	2.90%		1,821,727	0.3540%	222,557
Ft Saint Vrain Unit 6	345	Accessory Electric Equipment	9,197,849	2.5376%		233,405	2.72%		250,409	0.1849%	17,004
Ft Saint Vrain Unit 6	345.2	Computers and Peripherals	0	2.5483%		0	16.67%	(2)	0	14.1184%	0
Ft Saint Vrain Unit 6	346	Miscellaneous Power Plant Equipment	631,726	2.4960%		15,768	3.63%		22,951	1.1371%	7,183
		Ft Saint Vrain Unit 6 - Total/Composite	83,859,913	2.5493%		2,137,802	2.87%		2,404,075	0.3175%	266,273
Ft Saint Vrain Common	341	Structures and Improvements	13,330,432	2.0845%		277,873	2.98%		397,828	0.8999%	119,955
Ft Saint Vrain Common	342	Fuel Holders, Producers, and Accessories	1,911,610	2.3240%		44,426	2.78%		53,178	0.4579%	8,752
Ft Saint Vrain Common	343	Prime Movers	923,842	3.1735%		29,318	3.60%		33,272	0.4279%	3,954
Ft Saint Vrain Common	344	Generators	43,015,810	2.3105%		993,880	2.78%		1,196,642	0.4714%	202,762
Ft Saint Vrain Common	345	Accessory Electric Equipment	17,395,546	2.3240%		404,272	3.07%		534,365	0.7478%	130,093
Ft Saint Vrain Common	345.2	Computers and Peripherals	403,578	3.2462%		13,101	16.67%	(3)	67,263	13.4205%	54,162
Ft Saint Vrain Common	346	Miscellaneous Power Plant Equipment	1,753,887	3.0945%		54,274	4.49%		78,680	1.3916%	24,406
		Ft Saint Vrain Unit 6 - Total/Composite	78,734,705	2.3079%		1,817,145	3.00%		2,361,228	0.6910%	544,083
Ft. Lupton CT	341	Structures and Improvements	191,963	2.3627%		4,535	3.94%		7,566	1.5786%	3,030
Ft. Lupton CT	342	Fuel Holders, Producers, and Accessories	350,190	2.8058%		9,826	4.19%		14,682	1.3868%	4,857
Ft. Lupton CT	343	Prime Movers	0	3.2085%		0	4.94%	(1)	0	1.7305%	0
Ft. Lupton CT	344	Generators	12,539,804	3.0846%		386,803	4.78%		599,545	1.6965%	212,742
Ft. Lupton CT	345	Accessory Electric Equipment	682,730	6.1215%		41,793	8.45%		57,697	2.3295%	15,904
Ft. Lupton CT	345.2	Computers and Peripherals	0	3.2085%		0	16.67%	(2)	0	13.4582%	0
Ft. Lupton CT	346	Miscellaneous Power Plant Equipment	4,773	1.4803%		71	12.26%		585	10.7823%	515
		Ft. Lupton CT - Total/Composite	13,769,460	3.2175%		443,028	4.94%		680,076	1.7215%	237,048
Rocky Mountain	341	Structures and Improvements	8,956,582	2.7060%		242,365	3.23%		289,461	0.5258%	47,096
Rocky Mountain	342	Fuel Holders, Producers, and Accessories	2,279,742	3.1391%		71,563	3.18%		71,967	0.0177%	403
Rocky Mountain	343	Prime Movers	7,982,369	3.1315%		249,968	3.65%		291,411	0.5192%	41,443
Rocky Mountain	344	Generators	408,620,837	2.6522%		10,837,442	3.08%		12,604,755	0.4325%	1,767,314
Rocky Mountain	345	Accessory Electric Equipment	2,119,562	2.7567%		58,430	3.03%		64,209	0.2727%	5,779
Rocky Mountain	345.2	Computers and Peripherals	0	2.6587%		0	16.67%	(2)	0	14.0080%	0
Rocky Mountain	346	Miscellaneous Power Plant Equipment	774,543	2.6526%		20,546	4.13%		32,024	1.4820%	11,479
		Rocky Mountain - Total/Composite	430,733,634	2.6653%		11,480,314	3.10%		13,353,828	0.4350%	1,873,514
Valmont 6	341	Structures and Improvements	15,622,333	1.4055%		219,572	5.08%		793,303	3.6725%	573,731
Valmont 6	342	Fuel Holders, Producers, and Accessories	1,161,386	1.7488%		20,310	3.32%		38,526	1.5684%	18,215
Valmont 6	343	Prime Movers	0	2.3349%		0	5.08%	(1)	0	2.7443%	0
Valmont 6	344	Generators	9,251,296	2.2941%		212,234	5.11%		473,099	2.8198%	260,866
Valmont 6	345	Accessory Electric Equipment	2,133,217	3.1096%		66,335	5.94%		126,804	2.8347%	60,470
Valmont 6	345.2	Computers and Peripherals	0	2.3349%		0	16.67%	(2)	0	14.3318%	0
Valmont 6	346	Miscellaneous Power Plant Equipment	82,117	3.0965%		2,543	3.84%		3,152	0.7413%	609
		Valmont 6 - Total/Composite	28,250,349	1.8442%		520,993	5.08%		1,434,884	3.2350%	913,891
Valmont 7 & 8	341	Structures and Improvements	3,429,684	6.1070%	(7)	209,451	6.09%		208,799	-0.0190%	(651)
Valmont 7 & 8	342	Fuel Holders, Producers, and Accessories	1,347,748	6.1070%	(7)	82,307	5.99%		80,770	-0.1140%	(1,537)
Valmont 7 & 8	343	Prime Movers	0	6.1070%	(7)	0	6.12%	(1)	0	0.0095%	0
Valmont 7 & 8	344	Generators	6,923,940	6.1070%	(7)	422,845	6.28%		433,783	0.1580%	10,938
Valmont 7 & 8	345	Accessory Electric Equipment	7,940,596	6.1070%	(7)	484,932	6.02%		477,645	-0.0918%	(7,287)
Valmont 7 & 8	345.2	Computers and Peripherals	0	6.1070%	(7)	0	16.67%	(2)	0	10.5597%	0
Valmont 7 & 8	346	Miscellaneous Power Plant Equipment	162,661	6.1070%	(7)	9,934	6.37%		10,355	0.2589%	421
		Valmont 7 & 8 - Total/Composite	19,804,631	6.1070%		1,209,469	6.12%		1,211,353	0.0095%	1,884
Wind to Hydrogen	344	Generators	1,017,482	5.2320%		53,235	5.23%		53,235	0.0000%	0
		Total Other Production	1,969,172,841	2.6153%		51,500,383	3.11%		61,254,206	0.4953%	9,753,822

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WIND PRODUCTION											
Cheyenne Ridge WF	340	Land Rights	0	4.0000%	(6)	0	4.00%	(1)	0	0.0000%	0
Cheyenne Ridge WF	341	Structures and Improvements	26,510,642	4.3400%	(6)	1,150,562	4.11%		1,090,481	-0.2266%	(60,081)
Cheyenne Ridge WF	342	Fuel Holders, Producers, and Accessories	0	4.3400%	(6)	0	4.11%	(1)	0	-0.2266%	0
Cheyenne Ridge WF	344	Generators	589,177,653	4.3400%	(6)	25,570,310	4.11%		24,235,056	-0.2266%	(1,335,254)
Cheyenne Ridge WF	345	Accessory Electric Equipment	0	4.3400%	(6)	0	4.11%	(1)	0	-0.2266%	0
Cheyenne Ridge WF	346	Miscellaneous Power Plant Equipment	39,107,591	4.3400%	(6)	1,697,269	4.11%		1,608,648	-0.2266%	(88,621)
Cheyenne Ridge WF - Total/Composite			654,795,885	4.3400%		28,418,141	4.11%		26,934,185	-0.2266%	(1,483,957)
Rush Creek WF	340	Land Rights	0	4.0000%	(5)	0	4.00%	(1)	0	0.0000%	0
Rush Creek WF	341	Structures and Improvements	0	4.3400%	(5)	0	4.14%	(1)	0	-0.2007%	0
Rush Creek WF	342	Fuel Holders, Producers, and Accessories	0	4.3400%	(5)	0	4.14%	(1)	0	-0.2007%	0
Rush Creek WF	344	Generators	897,481,357	4.3400%	(5)	38,950,691	4.14%		37,148,974	-0.2008%	(1,801,717)
Rush Creek WF	345	Accessory Electric Equipment	18,379	4.3400%	(5)	798	4.38%		805	0.0400%	7
Rush Creek WF	346	Miscellaneous Power Plant Equipment	0	4.3400%	(5)	0	4.14%	(1)	0	-0.2007%	0
Rush Creek WF - Total/Composite			897,499,736	4.3400%		38,951,489	4.14%		37,149,779	-0.2007%	(1,801,710)
Total Wind Production			1,552,295,622	4.3400%		67,369,630	4.13%		64,083,964	-0.2117%	(3,285,666)
Total Production			6,829,372,062	3.2223%		220,060,571	3.64%		248,618,674	0.4182%	28,558,103
ELECTRIC TRANSMISSION											
350.2	Land Rights	96,124,140	0.9980%		959,319	1.02%			977,231	0.0186%	17,912
352	Structures and Improvements	140,331,126	1.1916%		1,672,186	1.86%			2,606,899	0.6661%	934,713
353	Station Equipment	1,254,947,887	1.9792%		24,837,929	2.10%			26,400,067	0.1245%	1,562,138
354	Towers and Fixtures	162,448,132	1.4750%		2,396,110	1.57%			2,548,060	0.0935%	151,950
355	Poles and Fixtures	713,704,510	2.2547%		16,091,896	2.61%			18,605,875	0.3522%	2,513,980
356	Overhead Conductors and Devices	395,884,944	1.7817%		7,053,482	1.76%			6,961,381	-0.0233%	(92,101)
357	Underground Conduit	47,278,487	1.6627%		786,099	1.65%			777,748	-0.0177%	(8,351)
358	Underground Conductors and Devices	72,023,257	1.9945%		1,436,504	2.16%			1,555,482	0.1652%	118,978
359	Roads and Trails	3,949,563	1.0825%		42,754	1.14%			44,966	0.0560%	2,212
Total Transmission			2,886,692,046	1.9149%		55,276,278	2.10%		60,477,708	0.1802%	5,201,430
ELECTRIC DISTRIBUTION											
360.2	Land Rights	48,034,185	0.9898%		475,442	1.07%			513,825	0.0799%	38,383
361	Structures and Improvements	100,313,565	1.5834%		1,588,365	1.77%			1,774,270	0.1853%	185,905
362	Station Equipment	743,061,487	1.8919%		14,057,980	2.14%			15,865,531	0.2433%	1,807,551
363	Energy Storage Equipment	0	0.0000%		0	10.00%	(2)		0	10.0000%	0
364	Poles, Towers and Fixtures	470,714,126	2.7020%		12,718,696	2.80%			13,179,407	0.0979%	460,712
365	Overhead Conductors and Devices	459,383,325	2.7400%		12,587,103	2.67%			12,278,757	-0.0671%	(308,346)
366	Underground Conduit	493,902,587	1.7497%		8,641,814	1.78%			8,770,386	0.0260%	128,572
367	Underground Conductors and Devices	2,029,768,356	2.1815%		44,279,397	2.15%			43,619,460	-0.0325%	(659,937)
368	Line Transformers	631,352,446	2.2600%		14,268,565	2.23%			14,108,264	-0.0254%	(160,302)
369	Services	23,234,652	2.1540%		500,474	2.43%			563,511	0.2713%	63,036
369.1	Services-Overhead	53,410,962	2.4347%		1,300,397	2.48%			1,326,094	0.0481%	25,697
369.2	Services-Underground	245,578,470	2.4311%		5,970,258	2.48%			6,085,104	0.0468%	114,846
370	Meters	164,096,208	3.8122%		6,255,676	4.12%			6,764,118	0.3098%	508,442
370.02	Meters - AGIS - AMI Equipment	8,551,008	3.8122%		325,982	5.00%			427,148	1.1831%	101,166
370.2	Meters-AMR	71,651,601	7.5908%		5,438,930	9.84%			7,053,073	2.2528%	1,614,144
371	Installation on Customer Premises	6,551,765	4.4155%		289,293	4.72%			309,355	0.3062%	20,061
371.4	Installations on Customer's Premises-EV	0	0.0000%		0	10.00%	(2)		0	10.0000%	0
373.00	Street Lighting and Signal Systems	179,254,398	2.9492%		5,286,571	4.44%			7,959,192	1.4910%	2,672,622
Total Distribution			5,728,859,142	2.3388%		133,984,942	2.45%		140,597,496	0.1154%	6,612,554

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<u>ELECTRIC GENERAL</u>											
	389.2	Land Rights	0	1.6667%		0	1.67%		0	0.0000%	0
	390	Structures and Improvements	11,906,292	2.2521%		268,142	2.50%		298,163	0.2522%	30,022
	391	Office Furniture and Equipment	7,383,571	4.5583%		336,565	5.00%		369,179	0.4417%	32,613
	391.2	Computer Hardware	27,086,580	16.2260%		4,395,068	16.67%		4,514,430	0.4407%	119,362
	392.1	Transportation Equipment-Autos	840,264	7.1923%		60,434	12.86%		108,034	5.6648%	47,600
	392.2	Transportation Equipment-Light Trucks	22,354,695	7.0136%		1,567,869	12.86%		2,874,175	5.8435%	1,306,306
	392.3	Transportation Equipment-Trailers	7,636,594	3.1247%		238,621	5.33%		407,285	2.2086%	168,664
	392.4	Transportation Equipment-Heavy Trucks	48,610,693	5.8937%		2,864,968	9.00%		4,374,962	3.1063%	1,509,994
	393	Stores Equipment	156,423	3.1640%		4,949	3.33%		5,214	0.1693%	265
	394	Tools, Shop and Garage Equipment	46,857,007	3.8445%		1,801,418	6.67%		3,123,800	2.8222%	1,322,383
	395	Laboratory Equipment	1,960,327	10.0000%		196,033	10.00%		196,033	0.0000%	0
	396	Power Operated Equipment	6,185,929	5.6340%		348,515	7.00%		433,015	1.3660%	84,500
	397	Communication Equipment	188,676,455	6.3007%		11,887,937	6.67%		12,578,430	0.3660%	690,493
	398	Miscellaneous Equipment	1,565,744	4.5977%		71,988	5.00%		78,287	0.4023%	6,299
		Retired Assets	41,334,017								
		Amortize reserve difference							1,494,972		1,494,972
		Total Electric General	412,554,590	6.4766%		24,042,508	7.48%		30,855,980	1.0026%	6,813,472
		Total Electric	16,029,284,953	2.8122%		450,779,933	3.11%		497,965,493	0.2944%	47,185,559
<u>COMMON INTANGIBLE</u>											
	301	Organization Costs	0	0.0000%		0			0	0.0000%	0
	302	Franchises and Consents	3,383,421	0.0000%		0	0.00%		0	0.0000%	0
	303	Misc Computer Software-3 Year	14,423,656	33.3333%		4,807,881	33.33%		4,807,881	0.0000%	0
	303.03	Misc Computer Software-7 Year	200,827,839	14.2857%		28,689,663	14.29%		28,689,663	0.0000%	0
	303.07	Misc Computer Software-10 Year	9,940,144	10.0000%		994,014	10.00%		994,014	0.0000%	0
	303.10	Misc Computer Software-15 Year	156,791,894	6.6667%		10,452,845	6.67%		10,452,845	0.0000%	0
		Total Common Intangible	385,366,955	11.6628%		44,944,403	11.66%		44,944,403	0.0000%	0
<u>COMMON GENERAL</u>											
	389.2	Land Rights									
	390	Structures and Improvements	188,650,268	2.4191%		4,563,639	2.47%		4,655,269	0.0486%	91,630
	390.07	Structures and Improvements - Leasehold Improvements	2,200,824	(9)			(7)				
	390.85	Structures and Improvements - 1800 Larimer	17,126,036	(8)			(6)				
	391	Office Furniture and Equipment	27,998,991	4.9019%		1,372,483	5.00%		1,399,950	0.0981%	27,467
	391.04	Computer Hardware	164,689,127	16.3559%		26,936,389	16.67%		27,448,188	0.3108%	511,799
	392.1	Transportation Equipment - Automobiles	1,960,152	7.4233%		145,508	12.86%		252,020	5.4338%	106,512
	392.2	Transportation Equipment - Light Trucks	4,784,685	7.3603%		352,167	12.86%		615,174	5.4968%	263,007
	392.3	Transportation Equipment - Trailers	3,130,101	3.1677%		99,152	5.33%		166,939	2.1656%	67,787
	392.4	Transportation Equipment - Heavy Trucks	2,678,588	6.1716%		165,312	9.00%		241,073	2.8284%	75,761
	393	Stores Equipment	176,743	3.1640%		5,592	3.33%		5,891	0.1693%	299
	394	Tools and Shop Equipment	4,915,706	3.9186%		192,627	6.67%		327,714	2.7481%	135,087
	395	Laboratory Equipment	228,526	9.9572%		22,755	10.00%		22,853	0.0428%	98
	396	Power Operated Equipment	618,532	5.8982%		36,482	7.00%		43,297	1.1018%	6,815
	397	Communication Equipment	58,899,366	5.4453%		3,207,247	6.67%		3,926,624	1.2214%	719,377
	398	Miscellaneous Equipment	280,476	4.6394%		13,012	5.00%		14,024	0.3606%	1,011
		Retired Assets	32,130,682								
		Amortize reserve difference							322,829		322,829
		Total Common General	510,468,803	7.7586%		37,112,365	7.73%		39,441,843	-0.0320%	2,329,478
		Total Common	895,835,758	9.5006%		82,056,768	9.42%		84,386,246	-0.0807%	2,329,478
		Total Electric and Common	16,925,120,711			532,836,701			582,351,739		49,515,038

Notes:

- (1) There is currently no balance in these accounts. In the event plant is added to these accounts, PSCo requests authorization to use the depreciation rate listed, which represents the composite depreciation rate for each unit.
- (2) There is currently no balance in this account. When plant is recorded to this account, PSCo requests authorization to use the depreciation rate listed, which represents the whole life rate.
- (3) There is a small balance in this account with a short remaining life or no remaining net book value. PSCo requests authorization to use the depreciation rate listed, which represents the whole life rate and cease accrual if there is no remaining net book value.
- (4) Approved Rates for Electric are from Docket No. 19AL-0268E and Common are from Docket No. 17AL-0363G, unless specified in the notes column.
- (5) Depreciation rates for Rush Creek were approved in Docket No. 16A-0117E.
- (6) Depreciation parameters for Cheyenne Ridge were approved in Docket 18A-905E.
- (7) Valmont 7 and 8 were purchased in May 2020 from Southwest Generation Operating Company, LLC. Life was approved in Docket No. 19A-0409E.
- (8) Amortized to the end of the lease term 6/2025.
- (9) Amortized over the lease term.
- (10) Amortized over the terms of the franchise agreements or license.

APPENDIX C
Comparison of Depreciation Parameters

**Public Service of Colorado
 Production Interim Retirement Parameters
 At December 31, 2020**

<u>Account and Description</u>	<u>Approved (1)</u>			<u>Proposed</u>			<u>Difference</u>		
	<u>Curve</u>	<u>ASL</u>	<u>Net Salvage Percent</u>	<u>ASL</u>	<u>Curve</u>	<u>Net Salvage Percent</u>	<u>ASL</u>	<u>Curve</u>	<u>Net Salvage Percent</u>
<u>STEAM PRODUCTION</u>									
310.2 Land Rights	NA	NA	0.00%	NA	NA	0.00%	NA	NA	0.00%
310.3 Water Rights	NA	NA	0.00%	NA	NA	0.00%	NA	NA	0.00%
311 Structures and Improvements	(2)		-20.00%	72	R4	-20.00%	NA	NA	0.00%
312 Boiler Plant Equipment	(2)		-15.00%	61	R0.5	-15.00%	NA	NA	0.00%
312 Boiler Plant Equipment AQIR	(2)		0.00%	61	R0.5	0.00%	NA	NA	0.00%
312 Coal Cars	(2)		0.00%	24	SQ	0.00%	NA	NA	0.00%
314 Turbogenerator Units	(2)		-15.00%	69	L1.5	-15.00%	NA	NA	0.00%
315 Accessory Electric Equipment	(2)		-10.00%	68	R3	-10.00%	NA	NA	0.00%
315.2 Computers and Peripherals	(2)		0.00%	9	R4	0.00%	NA	NA	0.00%
316 Miscellaneous Power Plant Equipment	(2)		-5.00%	50	R0.5	-5.00%	NA	NA	0.00%
<u>HYDRAULIC PRODUCTION</u>									
331 Structures and Improvements	(2)		-10.00%	70	R5	-10.00%	NA	NA	0.00%
332 Reservoirs, Dams and Waterways	(2)		-10.00%	64	R3	-10.00%	NA	NA	0.00%
333 Waterwheels, Turbines and Generators	(2)		-10.00%	58	L3	-10.00%	NA	NA	0.00%
334 Accessory Electric Equipment	(2)		-10.00%	50	R2	-10.00%	NA	NA	0.00%
334.2 Computers and Peripherals	(2)		0.00%	9	R4	0.00%	NA	NA	0.00%
335 Misc. Power Plant Equipment	(2)		-5.00%	64	S3	-5.00%	NA	NA	0.00%
335.2 Recreational Facilities	(2)		-5.00%	60	R2	-5.00%	NA	NA	0.00%
336 Roads, Railroads and Bridges	(2)		0.00%	60	R2	0.00%	NA	NA	0.00%
<u>OTHER PRODUCTION</u>									
340 Land Rights	NA	NA	0.00%			0.00%			
341 Structures and Improvements	(2)		-20.00%	70	R2	-20.00%	NA	NA	0.00%
342 Fuel Holders, Producers, and Accessories	(2)		-5.00%	60	R3	-5.00%	NA	NA	0.00%
343 Prime Movers	(2)		-10.00%	61	R0.5	-10.00%	NA	NA	0.00%
344 Generators	(2)		-10.00%	60	R1	-10.00%	NA	NA	0.00%
345 Accessory Electric Equipment	(2)		-10.00%	62	R1	-10.00%	NA	NA	0.00%
345.2 Computers and Peripherals	(2)		0.00%	6	R3	0.00%	NA	NA	0.00%
346 Miscellaneous Power Plant Equipment	(2)		-10.00%	30	R2	-10.00%	NA	NA	0.00%

**Public Service of Colorado
 Production Interim Retirement Parameters
 At December 31, 2020**

<u>Account and Description</u>	<u>Approved (1)</u>				<u>Proposed</u>			<u>Difference</u>		
	<u>Curve</u>	<u>ASL</u>	<u>Net Salvage Percent</u>		<u>ASL</u>	<u>Curve</u>	<u>Net Salvage Percent</u>	<u>ASL</u>	<u>Curve</u>	<u>Net Salvage Percent</u>
<u>WIND PRODUCTION</u>										
341 Structures and Improvements	NA	NA	0.0%	(3)	25	SQ	0.00%	NA	NA	0.00%
342 Fuel Holders, Producers, and Accessories	NA	NA	0.0%	(3)	25	SQ	0.00%	NA	NA	0.00%
343 Prime Movers	NA	NA	0.0%	(3)	25	SQ	0.00%	NA	NA	0.00%
344 Generators	NA	NA	0.0%	(3)	25	SQ	-10.00%	NA	NA	-10.00%
345 Accessory Electric Equipment	NA	NA	0.0%	(3)	25	SQ	-5.00%	NA	NA	-5.00%
346 Miscellaneous Power Plant Equipment	NA	NA	0.0%	(3)	25	SQ	0.00%	NA	NA	0.00%
<u>PROFORMA SOLAR PRODUCTION</u>										
341 Structures and Improvements	NA	NA	NA	(4)	25	R2	0.00%	NA	NA	N/A
342 Fuel Holders, Producers, and Accessories	NA	NA	NA	(4)	25	R2	0.00%	NA	NA	N/A
344 Generators	NA	NA	NA	(4)	25	R2	0.00%	NA	NA	N/A
345 Accessory Electric Equipment	NA	NA	NA	(4)	25	R2	0.00%	NA	NA	N/A
346 Miscellaneous Power Plant Equipment	NA	NA	NA	(4)	25	R2	0.00%	NA	NA	N/A
<u>PROFORMA OTHER PRODUCTION</u>										
341 Structures and Improvements	NA	NA	0.0%	(5)	70	R2	-20.00%	NA	NA	-20.00%
342 Fuel Holders, Producers, and Accessories	NA	NA	0.0%	(5)	60	R3	-5.00%	NA	NA	-5.00%
343 Prime Movers	NA	NA	0.0%	(5)	61	R0.5	-10.00%	NA	NA	-10.00%
344 Generators	NA	NA	0.0%	(5)	60	R1	-10.00%	NA	NA	-10.00%
345 Accessory Electric Equipment	NA	NA	0.0%	(5)	62	R1	-10.00%	NA	NA	-10.00%
345.2 Computers and Peripherals	NA	NA	0.0%	(5)	6	R3	0.00%	NA	NA	0.00%
346 Miscellaneous Power Plant Equipment	NA	NA	0.0%	(5)	30	R2	-10.00%	NA	NA	-10.00%

Note:

- (1) Approved interim retirement parameters for Electric are from Docket No. 19AL-0268E, unless specified in the notes column.
- (2) Used interim retirement ratio in last study. This study proposes interim retirement curves
- (3) No interim retirement parameters were requested for Rush Creek in Docket No. 16A-117E and for Cheyenne Ridge in Docket No. 18A-905E.
- (4) No interim retirement parameters were settled in the three-case settlement reached back in 2016 for the 2017-19 RES Plan.
- (5) No interim retirement parameters were requested in Docket No. 19A-409E for Manchief.

**Public Service of Colorado
 Comparison of Depreciation Parameters
 At December 31, 2020**

Account Number	Description	Notes	Approved (1)			Proposed			Difference	
			Curve	ASL	Net Salvage Percent	Curve	ASL	Net Salvage Percent	ASL	Net Salvage Percent
<u>ELECTRIC INTANGIBLE</u>										
301.00	Organization Costs									
302.00	Franchises and Consents	(2)								
303.00	Miscellaneous Intangible Plant	(2)	Various							
303.03	Misc. Computer Software - 3 Year		SQ	3	0%	SQ	3	0%	0	0%
303.07	Misc. Computer Software - 7 Year		SQ	7	0%	SQ	7	0%	0	0%
303.10	Misc. Computer Software - 10 Year		SQ	10	0%	SQ	10	0%	0	0%
303.15	Misc. Computer Software - 15 Year		SQ	15	0%	SQ	15	0%	0	0%
<u>COMMON INTANGIBLE</u>										
301.00	Organization Costs									
302.00	Franchises and Consents	(2)								
303.03	Miscellaneous Computer Software - 3 Year		SQ	3	0%	SQ	3	0%	0	0%
303.07	Misc. Computer Software - 7 Year		SQ	7	0%	SQ	7	0%	0	0%
303.10	Miscellaneous Computer Software - 10 Year		SQ	10	0%	SQ	10	0%	0	0%
303.15	Miscellaneous Computer Software - 15 Year		SQ	15	0%	SQ	15	0%	0	0%
<u>PRODUCTION</u>										
312.20	Coal Cars			24	0%	SQ	24	0%	0	0%
<u>TRANSMISSION</u>										
350.20	Land Rights		R5	100	0%	R5	100	0%	0	0%
352.00	Structures and Improvements		S2	88	-5%	S3	60	-10%	-28	-5%
353.00	Station Equipment		R2	58	-15%	R2	58	-20%	0	-5%
354.00	Towers and Fixtures		R4	81	-20%	R4	81	-20%	0	0%
355.00	Poles and Fixtures		R2.5	62	-40%	R2	62	-60%	0	-20%
356.00	OH Conductors and Devices		R2	70	-25%	R1.5	75	-30%	5	-5%
357.00	UG Conduit		R3	60	0%	R4	65	-5%	5	-5%
358.00	UG Conductors and Devices		R3	50	0%	R3	50	-5%	0	-5%
359.00	Roads and Trails		S5	92	0%	S5	92	0%	0	0%

**Public Service of Colorado
 Comparison of Depreciation Parameters
 At December 31, 2020**

Account Number	Description	Notes	Approved (1)			Proposed			Difference	
			Curve	ASL	Net Salvage Percent	Curve	ASL	Net Salvage Percent	ASL	Net Salvage Percent
<u>DISTRIBUTION</u>										
360.20	Land Rights		R4	100	0%	R4	100	0%	0	0%
361.00	Structures and Improvements		R2	65	-5%	R2.5	62	-10%	-3	-5%
362.00	Station Equipment		R1.5	57	-10%	R2	56	-20%	-1	-10%
363.00	Energy Storage Equipment		NA	NA	NA	SQ	10	0%	NA	NA
364.00	Poles, Towers and Fixtures		S0	54	-50%	R1	57	-60%	3	-10%
365.00	OH Conductors and Devices		R0.5	50	-40%	L0	56	-50%	6	-10%
366.00	UG Conduit		R3	70	-25%	S2	73	-30%	3	-5%
367.00	UG Conductors and Devices		R1.5	47	-5%	R1.5	51	-10%	4	-5%
368.00	Line Transformers		R1.5	47	-10%	R1.5	49	-10%	2	0%
369.00	Services		R5	50	-30%	R5	56	-40%	6	-10%
369.10	Services-Overhead		R5	50	-30%	R5	56	-40%	6	-10%
369.20	Services-Underground		R5	50	-30%	R5	56	-40%	6	-10%
370.00	Meters		R1.5	24	0%	R1.5	24	0%	0	0%
370.02	Meters - AGIS - AMI Equipment		NA	NA	NA	SQ	20	0%	NA	NA
370.20	Automated Meter Reading Equipment		S6	10	0%	S6	10	0%	0	0%
371.00	Installation on Customer Premises		L0.5	25	-20%	L0.5	25	-20%	0	0%
371.40	Installations on Customer's Premises-EV		NA	NA	NA	SQ	10	0%	NA	NA
373.00	Street Lighting and Signal Systems		R0.5	41	-25%	L0	28	-25%	-13	0%
<u>ELECTRIC GENERAL</u>										
389.20	Land Rights		R4	60	0%	R4	60	0%	0	0%
390.00	Structures and Improvements		R1.5	45	-5%	R1.5	45	-10%	0	-5%
391.00	Office Furniture and Equipment		SQ	20	0%	SQ	20	0%	0	0%
391.20	Computer Hardware		SQ	6	0%	SQ	6	0%	0	0%
392.10	Transportation Equipment - Automobiles		SQ	12	10%	SQ	7	10%	-5	0%
392.20	Transportation Equipment - Light Trucks		SQ	12	10%	SQ	7	10%	-5	0%
392.30	Transportation Equipment - Trailers		SQ	25	20%	SQ	15	20%	-10	0%
392.40	Transportation Equipment - Heavy Trucks		SQ	14	10%	SQ	10	10%	-4	0%
393.00	Stores Equipment		SQ	30	0%	SQ	30	0%	0	0%
394.00	Tools, Shop and Garage Equipment		SQ	25	0%	SQ	15	0%	-10	0%
395.00	Laboratory Equipment		SQ	10	0%	SQ	10	0%	0	0%
396.00	Power Operated Equipment		SQ	14	15%	SQ	10	30%	-4	15%
397.00	Communication Equipment		SQ	15	0%	SQ	15	0%	0	0%
398.00	Miscellaneous Equipment		SQ	20	0%	SQ	20	0%	0	0%

**Public Service of Colorado
 Comparison of Depreciation Parameters
 At December 31, 2020**

Account Number	Description	Notes	Approved (1)			Proposed			Difference	
			Curve	ASL	Net Salvage Percent	Curve	ASL	Net Salvage Percent	ASL	Net Salvage Percent
<u>COMMON GENERAL</u>										
389.20	Land Rights		R4	60	0%	R4	60	0%	0	0%
390.00	Structures and Improvements		R1.5	45	-10%	R1.5	45	-10%	0	0%
390.07	Structures and Improvements - Leasehold Improvem	(3)								
390.85	Structures and Improvements - 1800 Larimer	(4)								
391.00	Office Furniture and Equipment		SQ	20	0%	SQ	20	0%	0	0%
391.04	Computer Hardware		SQ	6	0%	SQ	6	0%	0	0%
392.10	Transportation Equipment - Automobiles		SQ	12	10%	SQ	7	10%	-5	0%
392.20	Transportation Equipment - Light Trucks		SQ	12	10%	SQ	7	10%	-5	0%
392.30	Transportation Equipment - Trailers		SQ	25	20%	SQ	15	20%	-10	0%
392.40	Transportation Equipment - Heavy Trucks		SQ	14	10%	SQ	10	10%	-4	0%
393.00	Stores Equipment		SQ	30	0%	SQ	30	0%	0	0%
394.00	Tools and Shop Equipment		SQ	25	0%	SQ	15	0%	-10	0%
395.00	Laboratory Equipment		SQ	10	0%	SQ	10	0%	0	0%
396.00	Power Operated Equipment		SQ	14	15%	SQ	10	30%	-4	15%
397.00	Communication Equipment		SQ	15	0%	SQ	15	0%	0	0%
398.00	Miscellaneous Equipment		SQ	20	0%	SQ	20	0%	0	0%

Notes:

- (1) Approved parameters for Electric are from Docket No. 19AL-0268E and Common are from Docket No. 17AL-0363G; unless specified in the Notes column.
- (2) Amortized over the terms of the franchise agreements or license.
- (3) Amortized over the lease term.
- (4) Amortized to the end of the lease term 6/2025.

APPENDIX D
Retirement Data for all Generating Units

**Public Service of Colorado
 Terminal Retirement Dates
 Electric Generation**

Plant or Unit	Capacity GMC MW (2)	Install. Year	Approved (1)		Proposed		Difference	
			Retirement Year	Life Span	Retirement Year	Life Span		
<u>STEAM PRODUCTION</u>								
Cherokee Unit 2 Condenser	NA	2012		2027		2027	15	0
Cherokee Unit 4	335.0	1968		2027		2027	59	0
Comanche Unit 1	360.0	1973		2033		2033	60	0
Comanche Unit 2	365.0	1975		2035		2035	60	0
Comanche Unit 3	536.0	2010	(3)	2070		2070	60	0
Craig Unit 1	43.0	1980	(4)	2025		2025	45	0
Craig Unit 2	41.0	1979	(4)	2039		2039	60	0
Hayden Unit 1	149.0	1965		2030		2030	65	0
Hayden Unit 2	107.0	1976		2036		2036	60	0
Pawnee Unit 1 Gas	536.0	1981		2041		2041	60	0
<u>HYDRAULIC PRODUCTION</u>								
Ames	2.8	1906		2050		2050	144	0
Cabin Creek	324.0	1967		2054		2054	87	0
Georgetown	1.6	1939		2036		2036	97	0
Salida	0.6	1929		2027		2027	98	0
Shoshone	15.0	1908		2058		2058	150	0
Tacoma	4.5	1949		2050		2050	101	0
<u>OTHER PRODUCTION</u>								
Alamosa Unit 1	17.0	1973		2026		2026	53	0
Alamosa Unit 2	18.0	1973		2026		2026	53	0
Blue Spruce CT 1	146.0	2010		2050	(5)	2050	40	0
Blue Spruce CT 2	150.0	2010		2050	(5)	2050	40	0
Cherokee CT 5	182.0	2015		2055		2055	40	0
Cherokee CT 6	182.0	2015		2055		2055	40	0
Cherokee ST 7	248.0	2015		2055		2055	40	0
Fort St. Vrain ST 1	50.0	1996		2041		2041	45	0
Fort St. Vrain GT 2	50.0	1998		2041		2041	43	0
Fort St. Vrain GT 3	312.0	2001		2041		2041	40	0
Fort St. Vrain GT 4	138.0	2001		2041		2041	40	0
Fort St. Vrain GT 5	143.0	2009		2049		2049	40	0
Fort St. Vrain GT 6	143.0	2009		2049		2049	40	0
Fruita CT	162.0	1973		2026		2026	53	0
Ft. Lupton CT 1	162.0	1975		2026		2026	51	0
Ft. Lupton CT 2	18.0	1975		2026		2026	51	0
Rocky Mountain 1,2,3 CT 2x1	621.0	2010		2050		2050	40	0
Valmont CT 6	51.0	1973		2026		2026	53	0
Valmont CT 7	42.0	2020		2038	(6)	2038	18	0
Valmont CT 8	42.0	2020		2038	(6)	2038	18	0
Wind to Hydrogen	NA	2006		2021		2021	15	0

**Public Service of Colorado
 Terminal Retirement Dates
 Electric Generation**

Plant or Unit	Capacity GMC MW (2)	Install. Year	Approved (1)			Proposed			Difference	
			Retirement Year	Life Span		Retirement Year	Life Span			
<u>WIND PRODUCTION</u>										
Cheyenne Ridge Wind	498.4	2020	2045	25	(9)	2045	25		0	
Rush Creek Wind	600.0	2018	2043	25	(10)	2043	25		0	
<u>PROFORMA SOLAR PRODUCTION</u>										
Arapahoe 5 Community Solar Garden (CSG)	2.0	2021	NA	NA	(11)	2046	25	(7)	NA	
Valmont 9 & 10 Community Solar Garden (CSG)	4.0	2021	NA	NA	(11)	2046	25	(7)	NA	
<u>PROFORMA OTHER PRODUCTION</u>										
Manchief CT	301.0	2022	2040	18	(8)	2040	18	(8)	0	

- (1) Approved parameters for Electric are from Docket No. 19AL-0268E and Common are from Docket No. 17AL-0363G unless specified in the Notes column.
 (2) Gross Max Capacity in MW (GMC) rating is equal to the sum of the generator nameplate ratings for each site.
 (3) GMC represents Xcel's portion of ownership only. Total Plant GMC is 804 MW. Xcel Share of Comanche 3 is 66.67%.
 (4) GMC represents Xcel's portion of ownership only. Total Plant GMC is 876 MW. Xcel Share of Craig Units is 9.72%
 (5) Blue Spruce and Rocky Mountain were acquired in December 2010. Blue Spruce was originally in-serviced in April 2003. Rocky Mountain was originally in-service in May 2004.
 (6) Valmont 7 and 8 were purchased in May 2020 from Southwest Generation Operating Company, LLC. Life was approved in Docket No. 19A-0409E.
 (7) Arapahoe and Valmont CSG will be in service in 2021. Life based on performance degradation warranty.
 (8) Manchief will be purchased in 2022 from Southwest Generation Operating Company, LLC. Life was approved in Docket No. 19A-0409E.
 (9) Life for Cheyenne Ridge was approved in Docket No. 18A-905E.
 (10) Life for Rush Creek was approved in Docket No. 16A-0117E.
 (11) No life was settled in the three-case settlement reached back in 2016 for the 2017-19 RES Plan.

APPENDIX E
Net Salvage Analysis by Account

Transaction			Gross	Cost of	Net	Net	2-yr	3-yr	4-yr	5-yr	6-yr	7-yr	8-yr	9-yr	10-yr
Year	Description	Retirements	Salvage	Removal	Salvage	Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %
2004	311 Steam Prod Str & Improve	850,956	0	12,844	(12,844)	-1.51%									
2005	311 Steam Prod Str & Improve	3,681,731	34	575,146	(575,112)	-15.62%	-12.97%								
2006	311 Steam Prod Str & Improve	0	0	0	0	NA	-15.62%	-12.97%							
2007	311 Steam Prod Str & Improve	176,401	0	40,227	(40,227)	-22.80%	-22.80%	-15.95%	-13.34%						
2008	311 Steam Prod Str & Improve	0	0	0	0	NA	-22.80%	-22.80%	-15.95%	-13.34%					
2009	311 Steam Prod Str & Improve	247,213	0	41,212	(41,212)	-16.67%	-16.67%	-19.22%	-15.99%	-13.51%					
2010	311 Steam Prod Str & Improve	0	0	0	0	NA	-16.67%	-16.67%	-19.22%	-15.99%					
2011	311 Steam Prod Str & Improve	581,776	0	1,490,770	(1,490,770)	-256.24%	-256.24%	-184.80%	-184.80%	-156.38%	-156.38%	-45.81%	-39.01%		
2012	311 Steam Prod Str & Improve	1,411,629	4,957	576,403	(571,446)	-40.48%	-103.45%	-103.45%	-93.88%	-93.88%	-88.69%	-88.69%	-44.58%	-39.31%	
2013	311 Steam Prod Str & Improve	259,649	0	176,205	(176,205)	-67.86%	-44.74%	-99.35%	-99.35%	-91.18%	-91.18%	-86.67%	-86.67%	-45.53%	-39.31%
2014	311 Steam Prod Str & Improve	421,005	0	475,542	(475,542)	-112.95%	-95.75%	-98.46%	-101.49%	-101.49%	-94.31%	-94.31%	-90.24%	-45.53%	
2015	311 Steam Prod Str & Improve	2,358	0	36,848	(36,848)	-1562.35%	-121.03%	-100.82%	-60.16%	-102.78%	-102.78%	-95.50%	-95.50%	-91.36%	-90.24%
2016	311 Steam Prod Str & Improve	421,116	0	94,038	(94,038)	-22.33%	-30.91%	-71.81%	-70.88%	-53.82%	-91.84%	-91.84%	-86.29%	-86.29%	-91.36%
2017	311 Steam Prod Str & Improve	525,274	0	133,150	(133,150)	-25.35%	-24.01%	-27.83%	-53.99%	-56.20%	-48.91%	-82.20%	-82.20%	-78.02%	-86.29%
2018	311 Steam Prod Str & Improve	436,963	0	1,018,691	(1,018,691)	-233.13%	-119.70%	-90.06%	-92.57%	-97.32%	-93.62%	-72.05%	-98.45%	-78.02%	
2019	311 Steam Prod Str & Improve	20,001	0	23,737	(23,737)	-118.68%	-228.12%	-119.68%	-90.47%	-92.94%	-97.55%	-93.86%	-72.32%	-98.55%	-98.45%
2020	311 Steam Prod Str & Improve	484,422	0	4,361,788	(4,361,788)	-900.41%	-869.41%	-574.07%	-377.55%	-298.31%	-299.89%	-265.83%	-245.84%	-173.05%	-98.55%
2004	312 Steam Prod Boiler Plant Eq	1,266,727	(54)	47,933	(47,987)	-3.79%									
2005	312 Steam Prod Boiler Plant Eq	25,420,564	233	7,155,216	(7,154,983)	-28.15%	-26.99%								
2006	312 Steam Prod Boiler Plant Eq	0	88,076	(17,171)	105,247	NA	-27.73%	-26.60%							
2007	312 Steam Prod Boiler Plant Eq	5,907,286	102,466	843,541	(741,075)	-12.55%	-10.76%	-24.87%	-24.05%						
2008	312 Steam Prod Boiler Plant Eq	41,107	0	14,698	(14,698)	-35.76%	-12.71%	-10.94%		-24.88%					
2009	312 Steam Prod Boiler Plant Eq	1,916,291	100,000	1,479,522	(1,379,522)	-71.99%	-71.23%	-27.15%	-25.81%	-27.59%	-26.72%				
2010	312 Steam Prod Boiler Plant Eq	4,338,724	42,843	874,104	(831,261)	-19.16%	-35.34%	-35.35%	-24.31%	-23.45%	-26.62%	-25.88%			
2011	312 Steam Prod Boiler Plant Eq	18,215,465	802,437	5,936,216	(5,133,779)	-28.18%	-26.45%	-30.01%	-30.02%	-26.63%	-26.28%	-27.13%	-26.61%		
2012	312 Steam Prod Boiler Plant Eq	8,513,402	1,656	3,354,835	(3,353,178)	-39.39%	-31.75%	-29.99%	-32.43%	-32.44%	-29.42%	-29.15%	-28.75%	-28.27%	
2013	312 Steam Prod Boiler Plant Eq	4,046,063	68,044	1,315,421	(1,247,377)	-30.83%	-36.63%	-31.63%	-30.09%	-32.26%	-32.26%	-29.55%	-29.31%	-28.88%	-28.27%
2014	312 Steam Prod Boiler Plant Eq	2,686,042	0	357,117	(357,117)	-13.30%	-23.83%	-32.52%	-30.16%	-28.90%	-30.98%	-30.98%	-28.60%	-28.37%	-28.88%
2015	312 Steam Prod Boiler Plant Eq	28,810,363	496,936	9,265,407	(8,786,471)	-30.44%	-28.97%	-29.18%	-31.16%	-30.29%	-29.56%	-30.75%	-30.75%	-29.31%	-28.37%
2016	312 Steam Prod Boiler Plant Eq	8,529,642	0	1,198,343	(1,198,343)	-14.05%	-26.69%	-25.79%	-26.26%	-28.38%	-28.33%	-27.80%	-28.90%	-28.90%	-29.31%
2017	312 Steam Prod Boiler Plant Eq	22,335,973	124,728	6,126,152	(6,001,424)	-26.87%	-23.33%	-26.76%	-26.18%	-26.46%	-27.93%	-27.98%	-27.59%	-28.44%	-28.90%
2018	312 Steam Prod Boiler Plant Eq	15,063,540	82,500	1,248,213	(1,165,713)	-7.74%	-19.16%	-18.21%	-22.92%	-22.59%	-23.00%	-24.55%	-25.16%	-24.93%	-28.44%
2019	312 Steam Prod Boiler Plant Eq	1,080,769	8,632	325,382	(316,751)	-29.31%	-9.18%	-19.45%	-18.47%	-23.02%	-22.68%	-23.08%	-24.61%	-25.20%	-24.93%
2020	312 Steam Prod Boiler Plant Eq	5,796,348	6,012	1,352,666	(1,346,654)	-23.23%	-24.19%	-12.89%	-19.94%	-18.99%	-23.03%	-22.72%	-23.09%	-24.52%	-25.20%
2004	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA									
2005	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA								
2006	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA	NA		NA					
2007	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA	NA		NA					
2008	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA	NA		NA	NA				
2009	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA	NA		NA	NA	NA			
2010	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA	NA		NA	NA	NA	NA		
2011	312.013 Steam Prod Blr Plt Eq-AQIR	925,730	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2012	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2013	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	32,221	(32,221)	NA	NA	-3.48%	-3.48%	-3.48%	-3.48%	-3.48%	-3.48%	-3.48%	0.00%
2014	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA	NA	-3.48%	-3.48%	-3.48%	-3.48%	-3.48%	-3.48%	-3.48%
2015	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA	NA	NA	-3.48%	-3.48%	-3.48%	-3.48%	-3.48%	-3.48%
2016	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA	NA	NA	NA	-3.48%	-3.48%	-3.48%	-3.48%	-3.48%
2017	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA	NA	NA	NA	NA	-3.48%	-3.48%	-3.48%	-3.48%
2018	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	-3.48%	-3.48%	-3.48%
2019	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	-3.48%	-3.48%
2020	312.013 Steam Prod Blr Plt Eq-AQIR	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-3.48%

**PSCO ELECTRIC
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Transaction Year	Description	Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2004 312.061 Steam Prod Blr Plt-Coal Cr		0	0	0	0	NA									
2005 312.061 Steam Prod Blr Plt-Coal Cr		0	0	0	0	NA	NA								
2006 312.061 Steam Prod Blr Plt-Coal Cr	15,898,384	0	0	0	0	0.00%	0.00%	0.00%							
2007 312.061 Steam Prod Blr Plt-Coal Cr	0	0	0	0	0	NA	0.00%	0.00%	0.00%						
2008 312.061 Steam Prod Blr Plt-Coal Cr	822,764	720,112	0	0	720,112	87.52%	87.52%	4.31%	4.31%						
2009 312.061 Steam Prod Blr Plt-Coal Cr	0	0	0	0	0	NA	87.52%	87.52%	4.31%	4.31%	4.31%				
2010 312.061 Steam Prod Blr Plt-Coal Cr	0	0	0	0	0	NA	NA	87.52%	87.52%	4.31%	4.31%	4.31%			
2011 312.061 Steam Prod Blr Plt-Coal Cr	0	0	0	0	0	NA	NA	NA	87.52%	87.52%	4.31%	4.31%	4.31%		
2012 312.061 Steam Prod Blr Plt-Coal Cr	0	0	0	0	0	NA	NA	NA	NA	87.52%	87.52%	4.31%	4.31%	4.31%	
2013 312.061 Steam Prod Blr Plt-Coal Cr	0	0	(153,049)	153,049	0	NA	NA	NA	NA	NA	106.13%	106.13%	5.22%	5.22%	4.31%
2014 312.061 Steam Prod Blr Plt-Coal Cr	0	0	0	0	0	NA	NA	NA	NA	NA	NA	106.13%	106.13%	5.22%	5.22%
2015 312.061 Steam Prod Blr Plt-Coal Cr	164,553	0	0	0	0	0.00%	0.00%	93.01%	93.01%	93.01%	93.01%	93.01%	88.44%	88.44%	5.22%
2016 312.061 Steam Prod Blr Plt-Coal Cr	0	0	0	0	0	NA	0.00%	0.00%	93.01%	93.01%	93.01%	93.01%	88.44%	88.44%	88.44%
2017 312.061 Steam Prod Blr Plt-Coal Cr	0	0	0	0	0	NA	NA	0.00%	0.00%	93.01%	93.01%	93.01%	93.01%	93.01%	88.44%
2018 312.061 Steam Prod Blr Plt-Coal Cr	0	0	0	0	0	NA	NA	NA	0.00%	0.00%	93.01%	93.01%	93.01%	93.01%	93.01%
2019 312.061 Steam Prod Blr Plt-Coal Cr	0	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	93.01%	93.01%	93.01%	93.01%
2020 312.061 Steam Prod Blr Plt-Coal Cr	220,865	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	39.71%	39.71%	93.01%
2004 314 Steam Prod Turbogen Units	86,752	0	0	0	0	0.00%									
2005 314 Steam Prod Turbogen Units	2,663,173	23	1,089,956	(1,089,932)	0	-40.93%	-39.63%								
2006 314 Steam Prod Turbogen Units	0	0	0	0	0	NA	-40.93%	-39.63%							
2007 314 Steam Prod Turbogen Units	436,428	0	247,591	(247,591)	0	-56.73%	-56.73%	-43.15%	-41.98%						
2008 314 Steam Prod Turbogen Units	0	0	0	0	0	NA	-56.73%	-56.73%	-43.15%	-41.98%					
2009 314 Steam Prod Turbogen Units	964,596	0	880,660	(880,660)	0	-91.30%	-91.30%	-80.53%	-80.53%	-54.58%	-53.44%				
2010 314 Steam Prod Turbogen Units	1,737,148	0	517,580	(517,580)	0	-29.79%	-51.75%	-51.75%	-52.45%	-52.45%	-47.16%	-46.46%			
2011 314 Steam Prod Turbogen Units	3,226,123	817,412	2,061,456	(1,244,044)	0	-38.56%	-35.49%	-44.57%	-44.57%	-45.41%	-45.41%	-44.09%	-43.67%		
2012 314 Steam Prod Turbogen Units	2,967,829	256,386	2,176,002	(1,919,616)	0	-64.68%	-51.08%	-46.42%	-51.28%	-51.28%	-51.54%	-51.54%	-49.18%	-48.83%	
2013 314 Steam Prod Turbogen Units	951,841	1,567	240,556	(238,989)	0	-25.11%	-55.07%	-47.62%	-44.13%	-48.75%	-48.75%	-49.09%	-49.09%	-47.41%	-48.83%
2014 314 Steam Prod Turbogen Units	2,463,864	0	584,884	(584,884)	0	-23.74%	-24.12%	-42.98%	-41.50%	-39.70%	-43.75%	-43.75%	-44.19%	-44.19%	-47.41%
2015 314 Steam Prod Turbogen Units	2,332,888	0	89,497	(89,497)	0	-3.84%	-14.06%	-15.89%	-32.50%	-34.14%	-33.59%	-37.39%	-37.39%	-37.95%	-44.19%
2016 314 Steam Prod Turbogen Units	48,011	0	356,049	(356,049)	0	-741.60%	-18.71%	-21.27%	-21.90%	-36.39%	-36.97%	-36.06%	-39.69%	-39.69%	-37.95%
2017 314 Steam Prod Turbogen Units	6,608,527	40,358	348,797	(308,439)	0	-4.67%	-9.98%	-8.39%	-11.69%	-12.72%	-22.75%	-25.49%	-25.86%	-28.82%	-39.69%
2018 314 Steam Prod Turbogen Units	628,848	0	231,025	(231,025)	0	-36.74%	-7.45%	-12.29%	-10.24%	-12.99%	-13.88%	-23.30%	-25.86%	-26.19%	-28.82%
2019 314 Steam Prod Turbogen Units	177,230	0	102,798	(102,798)	0	-58.00%	-41.41%	-8.66%	-13.38%	-11.11%	-13.64%	-14.47%	-23.68%	-26.15%	-26.19%
2020 314 Steam Prod Turbogen Units	1,216,351	0	559,817	(559,817)	0	-46.02%	-47.55%	-44.19%	-13.93%	-17.95%	-14.96%	-16.57%	-17.13%	-25.24%	-26.15%
2004 315 Steam Prod Acc Elec Eqp	56,619	0	18,862	(18,862)	0	-33.31%									
2005 315 Steam Prod Acc Elec Eqp	388,277	20	108,896	(108,876)	0	-28.04%	-28.71%								
2006 315 Steam Prod Acc Elec Eqp	0	0	0	0	0	NA	-28.04%	-28.71%							
2007 315 Steam Prod Acc Elec Eqp	0	0	2,532	(2,532)	0	NA	NA	-28.69%	-29.28%						
2008 315 Steam Prod Acc Elec Eqp	0	0	0	0	0	NA	NA	NA	-28.69%	-29.28%					
2009 315 Steam Prod Acc Elec Eqp	706,448	0	82,814	(82,814)	0	-11.72%	-11.72%	-12.08%	-12.08%	-17.74%	-18.51%				
2010 315 Steam Prod Acc Elec Eqp	88,397	0	0	0	0	0.00%	-10.42%	-10.42%	-10.74%	-10.74%	-16.42%	-17.19%			
2011 315 Steam Prod Acc Elec Eqp	346,298	48,750	219,712	(170,962)	0	-49.37%	-39.33%	-22.24%	-22.24%	-22.46%	-22.46%	-23.88%	-24.21%		
2012 315 Steam Prod Acc Elec Eqp	1,417,053	0	98,900	(98,900)	0	-6.98%	-15.30%	-14.57%	-13.79%	-13.79%	-13.89%	-13.89%	-15.75%	-16.08%	
2013 315 Steam Prod Acc Elec Eqp	100,154	0	8,299	(8,299)	0	-8.29%	-7.07%	-14.93%	-14.25%	-13.58%	-13.58%	-13.67%	-13.67%	-15.51%	-16.08%
2014 315 Steam Prod Acc Elec Eqp	775,564	17,097	105,068	(87,971)	0	-11.34%	-10.99%	-8.51%	-13.87%	-13.42%	-13.07%	-13.07%	-13.15%	-13.15%	-15.51%
2015 315 Steam Prod Acc Elec Eqp	182,085	0	254,970	(254,970)	0	-140.03%	-35.81%	-33.20%	-18.19%	-22.02%	-21.35%	-19.47%	-19.47%	-19.54%	-13.15%
2016 315 Steam Prod Acc Elec Eqp	174,555	0	30,957	(30,957)	0	-17.73%	-80.17%	-33.02%	-31.01%	-18.16%	-21.77%	-21.14%	-19.39%	-19.39%	-19.54%
2017 315 Steam Prod Acc Elec Eqp	777,667	26,184	174,967	(148,783)	0	-19.13%	-18.88%	-38.32%	-27.37%	-26.42%	-18.38%	-21.22%	-20.74%	-19.34%	-19.39%
2018 315 Steam Prod Acc Elec Eqp	277,582	0	37,339	(37,339)	0	-13.45%	-17.64%	-17.65%	-33.43%	-25.60%	-24.84%	-18.01%	-20.69%	-20.25%	-19.34%
2019 315 Steam Prod Acc Elec Eqp	154,058	0	10,163	(10,163)	0	-6.60%	-11.01%	-16.23%	-16.42%	-30.79%	-24.35%	-23.69%	-20.17%	-20.17%	-20.25%
2020 315 Steam Prod Acc Elec Eqp	293,354	0	13,633	(13,633)	0	-4.65%	-5.32%	-8.43%	-13.97%	-14.36%	-26.67%	-22.16%	-21.65%	-16.64%	-20.17%

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 RETIREMENTS, GROSS SALVAGE, AND REMOVAL COST
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Transaction Year	Description	Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2004	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA									
2005	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA	NA								
2006	315.004 Steam Prod Info Sys Comp	993,608	0	0	0	0.00%	0.00%	0.00%							
2007	315.004 Steam Prod Info Sys Comp	147,987	0	0	0	0.00%	0.00%	0.00%	0.00%						
2008	315.004 Steam Prod Info Sys Comp	50,351	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%					
2009	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA	0.00%	0.00%	0.00%		0.00%				
2010	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
2011	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
2012	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
2013	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2014	315.004 Steam Prod Info Sys Comp	0	0	15,918	(15,918)	NA	NA	NA	NA	NA	NA	-31.61%	-8.03%	-1.34%	0.00%
2015	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	-31.61%	-8.03%	-1.34%
2016	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	-31.61%	-8.03%
2017	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-31.61%
2018	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2019	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2020	315.004 Steam Prod Info Sys Comp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2004	315.014 Steam Prod Boiler Controls	0	0	0	0	NA									
2005	315.014 Steam Prod Boiler Controls	0	0	0	0	NA	NA								
2006	315.014 Steam Prod Boiler Controls	0	0	0	0	NA	NA	NA							
2007	315.014 Steam Prod Boiler Controls	0	0	0	0	NA	NA	NA	NA						
2008	315.014 Steam Prod Boiler Controls	0	0	0	0	NA	NA	NA	NA	NA					
2009	315.014 Steam Prod Boiler Controls	0	0	0	0	NA	NA	NA	NA	NA	NA				
2010	315.014 Steam Prod Boiler Controls	0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
2011	315.014 Steam Prod Boiler Controls	71,041	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2012	315.014 Steam Prod Boiler Controls	0	0	13,464	(13,464)	NA	-18.95%	-18.95%	-18.95%	-18.95%	-18.95%	-18.95%	-18.95%	-18.95%	
2013	315.014 Steam Prod Boiler Controls	132,347	0	23,868	(23,868)	-18.03%	-28.21%	-18.36%	-18.36%	-18.36%	-18.36%	-18.36%	-18.36%	-18.36%	-18.95%
2014	315.014 Steam Prod Boiler Controls	0	0	0	0	NA	-18.03%	-28.21%	-18.36%	-18.36%	-18.36%	-18.36%	-18.36%	-18.36%	-18.36%
2015	315.014 Steam Prod Boiler Controls	87,658	0	53,188	(53,188)	-60.68%	-60.68%	-35.02%	-41.14%	-31.10%	-31.10%	-31.10%	-31.10%	-31.10%	-18.36%
2016	315.014 Steam Prod Boiler Controls	0	0	0	0	NA	-60.68%	-60.68%	-35.02%	-41.14%	-31.10%	-31.10%	-31.10%	-31.10%	-31.10%
2017	315.014 Steam Prod Boiler Controls	0	0	0	0	NA	NA	-60.68%	-60.68%	-35.02%	-41.14%	-31.10%	-31.10%	-31.10%	-31.10%
2018	315.014 Steam Prod Boiler Controls	0	0	0	0	NA	NA	NA	-60.68%	-60.68%	-35.02%	-41.14%	-31.10%	-31.10%	-31.10%
2019	315.014 Steam Prod Boiler Controls	0	0	0	0	NA	NA	NA	NA	-60.68%	-60.68%	-35.02%	-41.14%	-31.10%	-31.10%
2020	315.014 Steam Prod Boiler Controls	0	0	0	0	NA	NA	NA	NA	NA	-60.68%	-60.68%	-35.02%	-41.14%	-31.10%
2004	316 Steam Prod Misc Pwr Pllt Eq	0	(13)	0	(13)	NA									
2005	316 Steam Prod Misc Pwr Pllt Eq	292,070	3,844	80,691	(76,846)	-26.31%	-26.32%								
2006	316 Steam Prod Misc Pwr Pllt Eq	782,280	24,669	893	23,776	3.04%	-4.94%	-4.94%							
2007	316 Steam Prod Misc Pwr Pllt Eq	1,237,284	0	0	0	0.00%	1.18%	-2.30%	-2.30%						
2008	316 Steam Prod Misc Pwr Pllt Eq	0	(921)	0	(921)	NA	-0.07%	1.13%	-2.34%	-2.34%					
2009	316 Steam Prod Misc Pwr Pllt Eq	0	0	0	0	NA	NA	-0.07%	1.13%	-2.34%	-2.34%				
2010	316 Steam Prod Misc Pwr Pllt Eq	32,395	0	0	0	0.00%	0.00%	-2.84%	-0.07%	1.11%	-2.30%	-2.30%			
2011	316 Steam Prod Misc Pwr Pllt Eq	58,918	0	54,660	(54,660)	-92.77%	-59.86%	-59.86%	-60.87%	-4.18%	-1.51%	-4.52%	-4.52%		
2012	316 Steam Prod Misc Pwr Pllt Eq	953,473	22,666	11,827	10,839	1.14%	-4.33%	-4.19%	-4.19%	-4.28%	-1.96%	-0.68%	-2.91%	-2.91%	
2013	316 Steam Prod Misc Pwr Pllt Eq	76,244	380	20,736	(20,356)	-26.70%	-0.92%	-5.90%	-5.72%	-5.72%	-5.81%	-2.76%	-1.32%	-3.44%	-2.91%
2014	316 Steam Prod Misc Pwr Pllt Eq	46,705	50,070	70,094	(20,024)	-42.87%	-32.84%	-2.74%	-7.42%	-7.21%	-7.21%	-7.29%	-3.54%	-1.92%	-3.44%
2015	316 Steam Prod Misc Pwr Pllt Eq	0	0	11,534	(11,534)	NA	-67.57%	-42.22%	-3.82%	-8.43%	-8.20%	-8.20%	-8.28%	-4.02%	-1.92%
2016	316 Steam Prod Misc Pwr Pllt Eq	16,417	0	10,904	(10,904)	-66.42%	-136.68%	-67.27%	-45.07%	-4.76%	-9.26%	-9.01%	-9.01%	-9.08%	-4.02%
2017	316 Steam Prod Misc Pwr Pllt Eq	149,049	0	120,264	(120,264)	-80.69%	-79.27%	-86.24%	-76.70%	-63.48%	-13.87%	-17.44%	-17.02%	-17.02%	-9.08%
2018	316 Steam Prod Misc Pwr Pllt Eq	8	0	0	0	0.00%	-80.68%	-79.27%	-86.24%	-76.69%	-63.48%	-13.87%	-17.44%	-17.02%	-17.02%
2019	316 Steam Prod Misc Pwr Pllt Eq	24,075	0	176	(176)	-0.73%	-0.73%	-69.57%	-69.29%	-75.38%	-68.95%	-58.64%	-13.62%	-17.14%	-17.02%
2020	316 Steam Prod Misc Pwr Pllt Eq	795,912	0	132,648	(132,648)	-16.67%	-16.20%	-16.20%	-26.12%	-26.79%	-27.96%	-28.63%	-28.50%	-14.80%	-17.14%

**PSCO ELECTRIC
 RETIREMENTS, GROSS SALVAGE, AND REMOVAL COST
 AS ADJUSTED**

Transaction Year	Description	Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2004 331 Hydro Prod Str & Improve		0	0	0	0	NA									
2005 331 Hydro Prod Str & Improve		123,386	0	0	0	0.00%	0.00%								
2006 331 Hydro Prod Str & Improve		0	0	0	0	NA	0.00%	0.00%							
2007 331 Hydro Prod Str & Improve		0	0	0	0	NA	NA	0.00%	0.00%						
2008 331 Hydro Prod Str & Improve		0	0	0	0	NA	NA	NA	0.00%	0.00%					
2009 331 Hydro Prod Str & Improve		9,651	0	4,019	(4,019)	-41.64%	-41.64%	-41.64%	-41.64%	-3.02%	-3.02%				
2010 331 Hydro Prod Str & Improve		8,275	0	0	0	0.00%	-22.42%	-22.42%	-22.42%	-22.42%	-2.84%	-2.84%			
2011 331 Hydro Prod Str & Improve		23,732	30,961	86,990	(56,029)	-236.09%	-175.05%	-144.14%	-144.14%	-144.14%	-144.14%	-144.14%	-36.38%	-36.38%	
2012 331 Hydro Prod Str & Improve		0	0	0	0	NA	-236.09%	-175.05%	-144.14%	-144.14%	-144.14%	-144.14%	-36.38%	-36.38%	-36.38%
2013 331 Hydro Prod Str & Improve		6,951	0	0	0	0.00%	0.00%	-182.60%	-143.82%	-123.53%	-123.53%	-123.53%	-123.53%	-34.91%	-36.38%
2014 331 Hydro Prod Str & Improve		6,911	0	16,642	(16,642)	-240.81%	-120.06%	-120.06%	-193.30%	-158.43%	-138.13%	-138.13%	-138.13%	-138.13%	-34.91%
2015 331 Hydro Prod Str & Improve		50,635	0	0	0	0.00%	-28.92%	-25.80%	-25.80%	-82.37%	-75.30%	-72.24%	-72.24%	-72.24%	-138.13%
2016 331 Hydro Prod Str & Improve		65,677	0	0	0	0.00%	0.00%	-13.51%	-12.78%	-12.78%	-47.22%	-44.81%	-44.63%	-44.63%	-72.24%
2017 331 Hydro Prod Str & Improve		80,765	0	0	0	0.00%	0.00%	0.00%	-8.16%	-7.89%	-7.89%	-30.97%	-29.91%	-30.36%	-44.63%
2018 331 Hydro Prod Str & Improve		76,465	0	59,224	(59,224)	-77.45%	-37.67%	-26.57%	-21.65%	-27.05%	-26.40%	-26.40%	-42.39%	-41.29%	-30.36%
2019 331 Hydro Prod Str & Improve		26,646	0	8,880	(8,880)	-33.32%	-66.05%	-37.04%	-27.29%	-22.69%	-27.60%	-26.98%	-26.98%	-41.68%	-41.29%
2020 331 Hydro Prod Str & Improve		5,548	0	23,180	(23,180)	-417.81%	-99.58%	-84.01%	-48.19%	-35.78%	-29.86%	-34.52%	-33.77%	-33.77%	-41.68%
2004 332 Hydro Prod Res, Dam & W Wy		0	0	0	0	NA									
2005 332 Hydro Prod Res, Dam & W Wy		527,963	0	265,059	(265,059)	-50.20%	-50.20%								
2006 332 Hydro Prod Res, Dam & W Wy		0	0	0	0	NA	-50.20%	-50.20%							
2007 332 Hydro Prod Res, Dam & W Wy		387,308	0	60,018	(60,018)	-15.50%	-15.50%	-35.52%	-35.52%						
2008 332 Hydro Prod Res, Dam & W Wy		0	0	0	0	NA	-15.50%	-15.50%	-35.52%	-35.52%					
2009 332 Hydro Prod Res, Dam & W Wy		54,335	389,115	606,953	(217,838)	-400.92%	-400.92%	-62.91%	-62.91%	-55.99%	-55.99%				
2010 332 Hydro Prod Res, Dam & W Wy		30,000	0	0	0	0.00%	-258.30%	-258.30%	-58.91%	-58.91%	-54.31%	-54.31%			
2011 332 Hydro Prod Res, Dam & W Wy		260,276	0	607,307	(607,307)	-233.33%	-209.22%	-239.44%	-239.44%	-120.94%	-120.94%	-91.30%	-91.30%		
2012 332 Hydro Prod Res, Dam & W Wy		0	0	0	0	NA	-233.33%	-209.22%	-239.44%	-239.44%	-120.94%	-120.94%	-91.30%	-91.30%	-91.30%
2013 332 Hydro Prod Res, Dam & W Wy		67,349	4,771	32,750	(27,979)	-41.54%	-41.54%	-193.91%	-177.64%	-207.09%	-207.09%	-114.25%	-114.25%	-88.77%	-91.30%
2014 332 Hydro Prod Res, Dam & W Wy		834,943	0	0	0	0.00%	-3.10%	-3.10%	-54.65%	-53.27%	-68.42%	-68.42%	-55.88%	-55.88%	-88.77%
2015 332 Hydro Prod Res, Dam & W Wy		313,614	0	106,074	(106,074)	-33.82%	-9.24%	-11.02%	-11.02%	-50.22%	-49.22%	-61.47%	-61.47%	-52.33%	-55.88%
2016 332 Hydro Prod Res, Dam & W Wy		1,225,193	0	1,550	(1,550)	-0.13%	-6.99%	-4.53%	-5.56%	-5.56%	-27.50%	-27.20%	-34.49%	-34.49%	-52.33%
2017 332 Hydro Prod Res, Dam & W Wy		0	0	0	(0)	NA	-0.13%	-6.99%	-4.53%	-5.56%	-27.50%	-27.20%	-34.49%	-34.49%	-34.49%
2018 332 Hydro Prod Res, Dam & W Wy		0	0	(3)	3	NA	NA	-0.13%	-6.99%	-4.53%	-5.55%	-27.50%	-27.20%	-34.49%	-34.49%
2019 332 Hydro Prod Res, Dam & W Wy		3,329	0	70,433	(70,433)	-2115.73%	-2115.65%	-2115.66%	-5.86%	-11.55%	-7.49%	-8.43%	-8.43%	-30.07%	-27.20%
2020 332 Hydro Prod Res, Dam & W Wy		72,377	0	30,194	(30,194)	-41.72%	-132.92%	-132.91%	-132.91%	-7.85%	-12.90%	-8.50%	-9.39%	-9.39%	-30.07%
2004 333 Hydro Prod Wat Whl, Tb & G		0	0	0	0	NA									
2005 333 Hydro Prod Wat Whl, Tb & G		239,506	0	85,359	(85,359)	-35.64%	-35.64%								
2006 333 Hydro Prod Wat Whl, Tb & G		0	0	0	0	NA	-35.64%	-35.64%							
2007 333 Hydro Prod Wat Whl, Tb & G		0	0	0	0	NA	NA	-35.64%	-35.64%						
2008 333 Hydro Prod Wat Whl, Tb & G		761,923	0	25,919	(25,919)	-3.40%	-3.40%	-3.40%	-11.11%	-11.11%					
2009 333 Hydro Prod Wat Whl, Tb & G		2,063	1,526	18,020	(16,494)	-799.57%	-5.55%	-5.55%	-5.55%	-12.73%	-12.73%				
2010 333 Hydro Prod Wat Whl, Tb & G		15,756	0	0	0	0.00%	-92.56%	-5.44%	-5.44%	-5.44%	-12.54%	-12.54%			
2011 333 Hydro Prod Wat Whl, Tb & G		24,143	3,096	6,899	(3,803)	-15.75%	-9.53%	-48.37%	-5.75%	-5.75%	-5.75%	-12.61%	-12.61%		
2012 333 Hydro Prod Wat Whl, Tb & G		0	0	0	0	NA	-15.75%	-9.53%	-48.37%	-5.75%	-5.75%	-12.61%	-12.61%	-12.61%	
2013 333 Hydro Prod Wat Whl, Tb & G		19,493	0	0	0	0.00%	0.00%	-8.72%	-6.40%	-33.03%	-5.61%	-5.61%	-5.61%	-12.38%	-12.61%
2014 333 Hydro Prod Wat Whl, Tb & G		6,383	0	1,636	(1,636)	-25.62%	-6.32%	-6.32%	-10.87%	-8.27%	-32.33%	-5.77%	-5.77%	-5.77%	-12.38%
2015 333 Hydro Prod Wat Whl, Tb & G		113,416	0	13,600	(13,600)	-11.99%	-12.72%	-10.94%	-10.94%	-11.65%	-10.62%	-19.60%	-6.52%	-6.52%	-5.77%
2016 333 Hydro Prod Wat Whl, Tb & G		315,790	0	0	0	0.00%	-3.17%	-3.50%	-3.35%	-3.35%	-3.97%	-3.85%	-7.15%	-4.88%	-6.52%
2017 333 Hydro Prod Wat Whl, Tb & G		30,991	0	821,487	(821,487)	-2650.72%	-236.89%	-181.46%	-179.33%	-172.14%	-172.14%	-164.74%	-159.80%	-162.30%	-4.88%
2018 333 Hydro Prod Wat Whl, Tb & G		0	0	0	0	NA	-2650.72%	-236.89%	-181.46%	-179.33%	-172.14%	-164.74%	-159.80%	-162.30%	-162.30%
2019 333 Hydro Prod Wat Whl, Tb & G		0	0	0	0	NA	NA	-2650.72%	-236.89%	-181.46%	-179.33%	-172.14%	-172.14%	-164.74%	-159.80%
2020 333 Hydro Prod Wat Whl, Tb & G		0	0	0	0	NA	NA	NA	-2650.72%	-236.89%	-181.46%	-179.33%	-172.14%	-172.14%	-164.74%

**PSCO ELECTRIC
RETIREMENTS, GROSS SALVAGE, AND REMOVAL COST
AS ADJUSTED**

Transaction Year	Description	Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2004	334 Hydro Prod Access Elec Eqp	0	0	0	0	NA									
2005	334 Hydro Prod Access Elec Eqp	142,468	0	10,178	(10,178)	-7.14%	-7.14%								
2006	334 Hydro Prod Access Elec Eqp	0	0	0	0	NA	-7.14%	-7.14%							
2007	334 Hydro Prod Access Elec Eqp	0	0	0	0	NA	NA	NA	-7.14%						
2008	334 Hydro Prod Access Elec Eqp	0	0	0	0	NA	NA	NA	-7.14%	-7.14%					
2009	334 Hydro Prod Access Elec Eqp	9,535	0	3,626	(3,626)	-38.03%	-38.03%	-38.03%	-38.03%	-9.08%	-9.08%				
2010	334 Hydro Prod Access Elec Eqp	119,204	0	0	0	0.00%	-2.82%	-2.82%	-2.82%	-2.82%	-5.09%	-5.09%			
2011	334 Hydro Prod Access Elec Eqp	123,922	95,980	174,636	(78,656)	-63.47%	-32.35%	-32.57%	-32.57%	-32.57%	-32.57%	-23.40%	-23.40%		
2012	334 Hydro Prod Access Elec Eqp	189,646	11,664	17,747	(6,083)	-3.21%	-27.02%	-19.58%	-19.98%	-19.98%	-19.98%	-19.98%	-16.85%	-16.85%	
2013	334 Hydro Prod Access Elec Eqp	0	0	8,160	(8,160)	NA	-7.51%	-29.63%	-21.47%	-21.82%	-21.82%	-21.82%	-21.82%	-18.25%	-16.85%
2014	334 Hydro Prod Access Elec Eqp	30,344	0	5,835	(5,835)	-19.23%	-46.12%	-9.13%	-28.71%	-21.32%	-21.66%	-21.66%	-21.66%	-21.66%	-18.25%
2015	334 Hydro Prod Access Elec Eqp	13,160	0	4,800	(4,800)	-36.48%	-24.45%	-43.20%	-10.67%	-29.00%	-21.74%	-22.06%	-22.06%	-22.06%	-21.66%
2016	334 Hydro Prod Access Elec Eqp	262,276	0	30,287	(30,287)	-11.55%	-12.74%	-13.38%	-16.05%	-11.14%	-21.61%	-18.12%	-18.37%	-18.37%	-22.06%
2017	334 Hydro Prod Access Elec Eqp	90,065	0	2,430	(2,430)	-2.70%	-9.29%	-10.26%	-10.95%	-13.01%	-9.84%	-19.21%	-16.44%	-16.69%	-18.37%
2018	334 Hydro Prod Access Elec Eqp	0	0	0	0	NA	-2.70%	-9.29%	-10.26%	-10.95%	-13.01%	-9.84%	-19.21%	-16.44%	-16.69%
2019	334 Hydro Prod Access Elec Eqp	0	0	0	0	NA	NA	-2.70%	-9.29%	-10.26%	-10.95%	-13.01%	-9.84%	-19.21%	-16.44%
2020	334 Hydro Prod Access Elec Eqp	0	0	0	0	NA	NA	NA	-2.70%	-9.29%	-10.26%	-10.95%	-13.01%	-9.84%	-19.21%
2004	334.004 Hydro Access Elec Eqp	0	0	0	0	NA									
2005	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA								
2006	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA							
2007	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA						
2008	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA					
2009	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA	NA				
2010	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
2011	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
2012	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2013	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2017	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2018	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2019	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2020	334.004 Hydro Access Elec Eqp	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2004	335 Hydro Prod Misc Pwr Plt Eq	0	0	0	0	NA									
2005	335 Hydro Prod Misc Pwr Plt Eq	19,829	0	0	0	0.00%	0.00%								
2006	335 Hydro Prod Misc Pwr Plt Eq	0	0	0	0	NA	0.00%	0.00%							
2007	335 Hydro Prod Misc Pwr Plt Eq	0	0	0	0	NA	NA	0.00%	0.00%						
2008	335 Hydro Prod Misc Pwr Plt Eq	0	0	0	0	NA	NA	NA	0.00%	0.00%					
2009	335 Hydro Prod Misc Pwr Plt Eq	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%				
2010	335 Hydro Prod Misc Pwr Plt Eq	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%			
2011	335 Hydro Prod Misc Pwr Plt Eq	11,855	0	9,373	(9,373)	-79.06%	-79.06%	-79.06%	-79.06%	-79.06%	-79.06%	-29.58%	-29.58%		
2012	335 Hydro Prod Misc Pwr Plt Eq	0	0	0	0	NA	-79.06%	-79.06%	-79.06%	-79.06%	-79.06%	-79.06%	-79.06%	-29.58%	
2013	335 Hydro Prod Misc Pwr Plt Eq	0	0	0	0	NA	NA	-79.06%	-79.06%	-79.06%	-79.06%	-79.06%	-79.06%	-29.58%	-29.58%
2014	335 Hydro Prod Misc Pwr Plt Eq	0	0	0	0	NA	NA	NA	-79.06%	-79.06%	-79.06%	-79.06%	-79.06%	-79.06%	-29.58%
2015	335 Hydro Prod Misc Pwr Plt Eq	0	0	0	0	NA	NA	NA	NA	-79.06%	-79.06%	-79.06%	-79.06%	-79.06%	-79.06%
2016	335 Hydro Prod Misc Pwr Plt Eq	5,106	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	-55.26%	-55.26%	-55.26%	-55.26%	-79.06%
2017	335 Hydro Prod Misc Pwr Plt Eq	0	0	27	(27)	NA	-0.53%	-0.53%	-0.53%	-0.53%	-55.42%	-55.42%	-55.42%	-55.42%	-55.26%
2018	335 Hydro Prod Misc Pwr Plt Eq	0	0	0	0	NA	NA	-0.53%	-0.53%	-0.53%	-0.53%	-55.42%	-55.42%	-55.42%	-55.42%
2019	335 Hydro Prod Misc Pwr Plt Eq	0	0	0	0	NA	NA	NA	-0.53%	-0.53%	-0.53%	-55.42%	-55.42%	-55.42%	-55.42%
2020	335 Hydro Prod Misc Pwr Plt Eq	0	0	1,203	(1,203)	NA	NA	NA	NA	-24.08%	-24.08%	-24.08%	-24.08%	-24.08%	-55.42%

**PSCO ELECTRIC
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 AS ADJUSTED**

Transaction Year	Description	Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2004	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA									
2005	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA								
2006	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA							
2007	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA						
2008	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA					
2009	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA	NA				
2010	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
2011	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
2012	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2013	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2017	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2018	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2019	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2020	335.062 Hydro Prod Recreation Fac	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2004	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA									
2005	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA								
2006	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA							
2007	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA						
2008	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA	NA					
2009	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA	NA	NA				
2010	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
2011	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
2012	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2013	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2017	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2018	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2019	336 Hydro Prod Road, RR & Brdg	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2020	336 Hydro Prod Road, RR & Brdg	24,862	0	342	(342)	-1.38%	-1.38%	-1.38%	-1.38%	-1.38%	-1.38%	-1.38%	-1.38%	-1.38%	NA
2004	341 Other Prod Str & Improve	0	0	0	0	NA									
2005	341 Other Prod Str & Improve	1,769	0	0	0	0.00%	0.00%								
2006	341 Other Prod Str & Improve	0	0	0	0	NA	0.00%	0.00%							
2007	341 Other Prod Str & Improve	0	0	0	0	NA	NA	0.00%	0.00%						
2008	341 Other Prod Str & Improve	0	0	0	0	NA	NA	NA	0.00%	0.00%					
2009	341 Other Prod Str & Improve	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%				
2010	341 Other Prod Str & Improve	0	316	0	316	NA	NA	NA	NA	NA	17.85%	17.85%			
2011	341 Other Prod Str & Improve	53,663	0	13,047	(13,047)	-24.31%	-23.73%	-23.73%	-23.73%	-23.73%	-23.73%	-22.97%	-22.97%		
2012	341 Other Prod Str & Improve	5,724	0	303	(303)	-5.29%	-22.48%	-21.95%	-21.95%	-21.95%	-21.95%	-21.95%	-21.95%	-21.31%	
2013	341 Other Prod Str & Improve	78,121	0	14,636	(14,636)	-18.73%	-17.82%	-20.35%	-20.12%	-20.12%	-20.12%	-20.12%	-20.12%	-19.87%	-21.31%
2014	341 Other Prod Str & Improve	173,303	0	342,353	(342,353)	-197.55%	-141.99%	-138.94%	-119.15%	-119.05%	-119.05%	-119.05%	-119.05%	-119.05%	-19.87%
2015	341 Other Prod Str & Improve	34,635	0	31,405	(31,405)	-90.67%	-179.75%	-135.77%	-133.21%	-116.30%	-116.21%	-116.21%	-116.21%	-119.05%	
2016	341 Other Prod Str & Improve	849,112	32,367	490,237	(457,870)	-53.92%	-55.36%	-78.67%	-74.55%	-74.20%	-71.96%	-71.93%	-71.93%	-71.93%	-116.21%
2017	341 Other Prod Str & Improve	235,252	0	1,276,279	(1,276,279)	-542.52%	-159.92%	-157.78%	-163.11%	-154.88%	-154.26%	-149.38%	-149.36%	-149.36%	-71.93%
2018	341 Other Prod Str & Improve	316,443	0	2,689	(2,689)	-0.85%	-231.83%	-123.99%	-123.18%	-131.20%	-125.99%	-125.58%	-122.47%	-122.45%	-149.36%
2019	341 Other Prod Str & Improve	35,056	0	9,238	(9,238)	-26.35%	-3.39%	-219.55%	-121.60%	-120.88%	-128.96%	-123.57%	-120.58%	-122.45%	
2020	341 Other Prod Str & Improve	254,777	0	3,864	(3,864)	-1.52%	-4.52%	-2.60%	-153.54%	-103.51%	-103.25%	-111.86%	-108.18%	-107.88%	-120.58%

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 AS ADJUSTED**

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2004 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA									
2005 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA								
2006 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	NA							
2007 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	NA	NA						
2008 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	NA	NA	NA					
2009 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	NA	NA	NA	NA				
2010 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
2011 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
2012 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2013 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015 341.045 Other Prod Str & Improve - Win		(0)	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2017 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2018 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2019 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2020 341.045 Other Prod Str & Improve - Win		0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2004 342 Other Prod Fuel Hldr & Acc		0	0	0	0	NA									
2005 342 Other Prod Fuel Hldr & Acc	1,724,455	0	0	0	0	0.00%	0.00%								
2006 342 Other Prod Fuel Hldr & Acc	0	0	0	0	0	NA	0.00%	0.00%							
2007 342 Other Prod Fuel Hldr & Acc	0	0	0	0	0	NA	NA	0.00%	0.00%						
2008 342 Other Prod Fuel Hldr & Acc	0	0	0	0	0	NA	NA	NA	0.00%	0.00%					
2009 342 Other Prod Fuel Hldr & Acc	216,054	0	29,039	(29,039)	-13.44%	-13.44%	-13.44%	-13.44%	-1.50%	-1.50%					
2010 342 Other Prod Fuel Hldr & Acc	14,373	0	39,190	(39,190)	-272.66%	-29.61%	-29.61%	-29.61%	-29.61%	-3.49%	-3.49%				
2011 342 Other Prod Fuel Hldr & Acc	0	0	0	0	NA	-272.66%	-29.61%	-29.61%	-29.61%	-29.61%	-3.49%	-3.49%	-3.49%		
2012 342 Other Prod Fuel Hldr & Acc	21,272	0	13,429	(13,429)	-63.13%	-63.13%	-147.62%	-32.44%	-32.44%	-32.44%	-32.44%	-4.13%	-4.13%	-4.13%	
2013 342 Other Prod Fuel Hldr & Acc	284,431	0	79,023	(79,023)	-27.78%	-30.24%	-30.24%	-41.13%	-29.97%	-29.97%	-29.97%	-29.97%	-29.97%	-7.11%	-4.13%
2014 342 Other Prod Fuel Hldr & Acc	52,060	0	67,888	(67,888)	-130.40%	-43.66%	-44.82%	-44.82%	-53.62%	-38.86%	-38.86%	-38.86%	-38.86%	-38.86%	-7.11%
2015 342 Other Prod Fuel Hldr & Acc	194,996	0	61,016	(61,016)	-31.29%	-52.18%	-39.12%	-40.05%	-40.05%	-45.94%	-36.98%	-36.98%	-36.98%	-36.98%	-38.86%
2016 342 Other Prod Fuel Hldr & Acc	0	0	0	0	NA	-31.29%	-52.18%	-39.12%	-40.05%	-40.05%	-45.94%	-36.98%	-36.98%	-36.98%	-36.98%
2017 342 Other Prod Fuel Hldr & Acc	73,119	0	9,532	(9,532)	-13.04%	-13.04%	-26.31%	-43.24%	-35.97%	-36.89%	-36.89%	-42.18%	-34.93%	-36.98%	-36.98%
2018 342 Other Prod Fuel Hldr & Acc	104,093	0	71,591	(71,591)	-68.78%	-45.78%	-45.78%	-38.19%	-49.50%	-40.79%	-41.44%	-41.44%	-41.44%	-45.90%	-34.93%
2019 342 Other Prod Fuel Hldr & Acc	51,396	0	745	(745)	-1.45%	-46.52%	-35.81%	-35.81%	-33.73%	-44.31%	-38.13%	-38.13%	-38.13%	-38.81%	-45.90%
2020 342 Other Prod Fuel Hldr & Acc	260,696	15,542	696,248	(680,706)	-261.11%	-218.35%	-180.94%	-155.85%	-155.85%	-120.36%	-121.07%	-95.07%	-94.42%	-94.42%	-38.81%
2004 343 Other Prod Prime Movers	0	0	0	0	NA										
2005 343 Other Prod Prime Movers	5,500,635	0	103,600	(103,600)	-1.88%	-1.88%									
2006 343 Other Prod Prime Movers	0	0	0	0	NA	-1.88%	-1.88%								
2007 343 Other Prod Prime Movers	0	0	250	(250)	NA	NA	-1.89%	-1.89%							
2008 343 Other Prod Prime Movers	0	0	0	0	NA	NA	NA	-1.89%	-1.89%						
2009 343 Other Prod Prime Movers	223,282	0	0	0	0.00%	0.00%	-0.11%	-0.11%	-1.81%	-1.81%					
2010 343 Other Prod Prime Movers	0	0	0	0	NA	0.00%	0.00%	-0.11%	-0.11%	-1.81%	-1.81%				
2011 343 Other Prod Prime Movers	0	0	4,024	(4,024)	NA	NA	-1.80%	-1.80%	-1.91%	-1.91%			-1.88%		
2012 343 Other Prod Prime Movers	0	0	0	0	NA	NA	-1.80%	-1.80%	-1.91%	-1.91%			-1.88%	-1.88%	
2013 343 Other Prod Prime Movers	108,236	250,000	22,794	227,206	209.92%	209.92%	206.20%	206.20%	67.32%	67.32%	67.25%	67.25%	67.25%	2.05%	-1.88%
2014 343 Other Prod Prime Movers	807,745	0	1,014,064	(1,014,064)	-125.54%	-85.90%	-85.90%	-86.34%	-86.34%	-69.42%	-69.42%	-69.44%	-69.44%	-69.44%	2.05%
2015 343 Other Prod Prime Movers	0	0	185,076	(185,076)	NA	-148.46%	-106.11%	-106.11%	-106.55%	-106.55%	-85.67%	-85.67%	-85.67%	-85.69%	-69.44%
2016 343 Other Prod Prime Movers	0	0	0	0	NA	NA	-148.46%	-106.11%	-106.11%	-106.55%	-106.55%	-106.55%	-85.67%	-85.67%	-85.69%
2017 343 Other Prod Prime Movers	0	0	0	0	NA	NA	NA	-148.46%	-106.11%	-106.11%	-106.55%	-106.55%	-106.55%	-85.67%	-85.67%
2018 343 Other Prod Prime Movers	132,481	0	6,143	(6,143)	-4.64%	-4.64%	-4.64%	-144.34%	-128.19%	-93.29%	-93.29%	-93.29%	-93.29%	-93.67%	-85.67%
2019 343 Other Prod Prime Movers	47,640	0	3,363	(3,363)	-7.06%	-5.28%	-5.28%	-5.28%	-108.03%	-122.35%	-89.54%	-89.54%	-89.54%	-89.91%	-93.67%
2020 343 Other Prod Prime Movers	35,125	0	18,728	(18,728)	-53.32%	-26.69%	-13.12%	-13.12%	-13.12%	-99.10%	-119.98%	-88.41%	-88.41%	-88.41%	-89.91%

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2004 344 Other Prod Generators		0	0	0	0	NA									
2005 344 Other Prod Generators		5,167,147	1,149,988	666,317	483,671	9.36%	9.36%								
2006 344 Other Prod Generators		5,400,000	0	0	0	0.00%	4.58%	4.58%							
2007 344 Other Prod Generators		0	0	31	(31)	NA	0.00%	4.58%	4.58%						
2008 344 Other Prod Generators		0	0	0	0	NA	NA	0.00%	4.58%	4.58%					
2009 344 Other Prod Generators		2,031,650	0	115,255	(115,255)	-5.67%	-5.67%	-5.67%	-1.55%	2.92%	2.92%				
2010 344 Other Prod Generators		431,205	0	670,447	(670,447)	-155.48%	-31.90%	-31.90%	-31.90%	-9.99%	-2.32%	-2.32%			
2011 344 Other Prod Generators		2,506,356	0	412,647	(412,647)	-16.46%	-36.87%	-24.12%	-24.12%	-24.12%	-11.56%	-4.60%	-4.60%		
2012 344 Other Prod Generators		538,799	0	(361,601)	361,601	67.11%	-1.68%	-20.75%	-15.19%	-15.19%	-15.19%	-7.67%	-2.20%		
2013 344 Other Prod Generators		3,725,679	0	3,171,248	(3,171,248)	-85.12%	-65.88%	-47.59%	-54.05%	-43.41%	-43.41%	-43.41%	-27.39%	-17.80%	-2.20%
2014 344 Other Prod Generators		3,378,243	283,968	424,652	(140,685)	-4.16%	-46.62%	-38.60%	-33.14%	-38.12%	-32.89%	-32.89%	-32.90%	-23.03%	-17.80%
2015 344 Other Prod Generators		12,809,608	0	140,236	(140,236)	-1.09%	-1.74%	-17.34%	-15.11%	-15.26%	-17.84%	-16.87%	-16.87%	-16.87%	-23.03%
2016 344 Other Prod Generators		3,662,695	4,586	379,069	(374,483)	-10.22%	-3.12%	-3.30%	-16.23%	-14.37%	-14.57%	-16.81%	-16.03%	-16.03%	-16.87%
2017 344 Other Prod Generators		6,792,127	0	704,651	(704,651)	-10.37%	-10.32%	-5.24%	-5.10%	-14.92%	-13.49%	-13.71%	-15.52%	-14.96%	-16.03%
2018 344 Other Prod Generators		5,506,184	9,754	1,408,554	(1,398,800)	-25.40%	-17.10%	-15.52%	-9.10%	-8.58%	-16.53%	-15.29%	-15.37%	-16.90%	-14.96%
2019 344 Other Prod Generators		2,644,544	1,456,050	272,226	1,183,754	44.76%	-2.64%	-6.15%	-6.96%	-4.57%	-4.53%	-12.32%	-11.23%	-11.54%	-16.90%
2020 344 Other Prod Generators		20,596,139	290,000	677,169	(387,169)	-1.88%	3.43%	-2.09%	-3.68%	-4.29%	-3.50%	-3.54%	-8.68%	-8.00%	-11.54%
2004 344.045 Other Prod Generators-Wind		0	0	0	0	NA									
2005 344.045 Other Prod Generators-Wind		0	0	0	0	NA	NA								
2006 344.045 Other Prod Generators-Wind		0	0	0	0	NA	NA	NA							
2007 344.045 Other Prod Generators-Wind		0	0	0	0	NA	NA	NA	NA						
2008 344.045 Other Prod Generators-Wind		0	0	0	0	NA	NA	NA	NA	NA					
2009 344.045 Other Prod Generators-Wind		0	0	0	0	NA	NA	NA	NA	NA	NA				
2010 344.045 Other Prod Generators-Wind		0	0	(350)	350	NA	NA	NA	NA	NA	NA	NA			
2011 344.045 Other Prod Generators-Wind		940,872	0	149,456	(149,456)	-15.88%	-15.85%	-15.85%	-15.85%	-15.85%	-15.85%	-15.85%	-15.85%		
2012 344.045 Other Prod Generators-Wind		0	0	0	0	NA	-15.88%	-15.85%	-15.85%	-15.85%	-15.85%	-15.85%	-15.85%	-15.85%	
2013 344.045 Other Prod Generators-Wind		553,114	0	54,180	(54,180)	-9.80%	-9.80%	-13.63%	-13.61%	-13.61%	-13.61%	-13.61%	-13.61%	-13.61%	-15.85%
2014 344.045 Other Prod Generators-Wind		474,246	0	47,413	(47,413)	-10.00%	-9.89%	-9.89%	-12.76%	-12.74%	-12.74%	-12.74%	-12.74%	-12.74%	-13.61%
2015 344.045 Other Prod Generators-Wind		0	0	0	0	NA	-10.00%	-9.89%	-9.89%	-12.76%	-12.74%	-12.74%	-12.74%	-12.74%	-12.74%
2016 344.045 Other Prod Generators-Wind		0	0	0	0	NA	NA	-10.00%	-9.89%	-9.89%	-12.76%	-12.74%	-12.74%	-12.74%	-12.74%
2017 344.045 Other Prod Generators-Wind		0	0	0	0	NA	NA	NA	-10.00%	-9.89%	-9.89%	-12.76%	-12.74%	-12.74%	-12.74%
2018 344.045 Other Prod Generators-Wind		0	0	0	0	NA	NA	NA	NA	-10.00%	-9.89%	-9.89%	-12.76%	-12.74%	-12.74%
2019 344.045 Other Prod Generators-Wind		0	0	0	0	NA	NA	NA	NA	NA	-10.00%	-9.89%	-9.89%	-12.76%	-12.74%
2020 344.045 Other Prod Generators-Wind		0	6,765	0	6,765	NA	NA	NA	NA	NA	NA	-8.57%	-9.23%	-9.23%	-12.76%
2004 345 Other Prod Access Elec Eqp		0	0	0	0	NA									
2005 345 Other Prod Access Elec Eqp		353,889	0	15,038	(15,038)	-4.25%	-4.25%								
2006 345 Other Prod Access Elec Eqp		0	0	0	0	NA	-4.25%	-4.25%							
2007 345 Other Prod Access Elec Eqp		1,873	0	2,610	(2,610)	-139.33%	-139.33%	-4.96%	-4.96%						
2008 345 Other Prod Access Elec Eqp		0	0	0	0	NA	-139.33%	-139.33%	-4.96%	-4.96%					
2009 345 Other Prod Access Elec Eqp		575,138	0	19,061	(19,061)	-3.31%	-3.31%	-3.76%	-3.76%	-3.94%	-3.94%				
2010 345 Other Prod Access Elec Eqp		0	0	0	0	NA	-3.31%	-3.31%	-3.76%	-3.76%	-3.94%	-3.94%			
2011 345 Other Prod Access Elec Eqp		837,069	0	255,674	(255,674)	-30.54%	-30.54%	-19.45%	-19.45%	-19.61%	-19.61%	-16.54%	-16.54%		
2012 345 Other Prod Access Elec Eqp		310,449	0	33,332	(33,332)	-10.74%	-25.19%	-25.19%	-17.88%	-17.88%	-18.02%	-18.02%		-15.67%	
2013 345 Other Prod Access Elec Eqp		288,876	219,468	155,360	64,107	22.19%	5.14%	-15.66%	-15.66%	-12.13%	-12.13%	-12.25%	-12.25%	-11.05%	-15.67%
2014 345 Other Prod Access Elec Eqp		15,074	0	15,927	(15,927)	-105.65%	15.85%	2.42%	-16.59%	-16.59%	-12.82%	-12.82%	-12.94%	-12.94%	-11.05%
2015 345 Other Prod Access Elec Eqp		274,282	11,304	21,759	(10,455)	-3.81%	-9.12%	6.52%	0.49%	-14.56%	-14.56%	-11.75%	-11.75%	-11.85%	-12.94%
2016 345 Other Prod Access Elec Eqp		469,849	0	34,946	(34,946)	-7.44%	-6.10%	-8.08%	0.27%	-2.25%	-13.04%	-13.04%	-11.02%	-11.02%	-11.85%
2017 345 Other Prod Access Elec Eqp		1,224,497	0	119,018	(119,018)	-9.72%	-9.09%	-8.35%	-9.09%	-5.11%	-5.79%	-11.85%	-11.85%	-10.62%	-11.02%
2018 345 Other Prod Access Elec Eqp		84,698	0	53,714	(53,714)	-63.42%	-13.19%	-11.67%	-10.62%	-11.32%	-7.21%	-7.62%	-13.10%	-13.10%	-10.62%
2019 345 Other Prod Access Elec Eqp		11,589	0	1,530	(1,530)	-13.21%	-57.37%	-13.19%	-11.68%	-10.64%	-11.33%	-7.24%	-7.64%	-13.10%	-13.10%
2020 345 Other Prod Access Elec Eqp		442,627	0	120,318	(120,318)	-27.18%	-26.83%	-32.58%	-16.71%	-14.76%	-13.56%	-14.11%	-10.38%	-10.41%	-13.10%

**PSCO ELECTRIC
 RETIREMENTS, GROSS SALVAGE, AND REMOVAL COST
 AS ADJUSTED**

Transaction Year	Description	Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2004 345.004 Other Prod Info Sys Comp		0	0	0	0	NA									
2005 345.004 Other Prod Info Sys Comp		0	0	0	0	NA	NA								
2006 345.004 Other Prod Info Sys Comp		0	0	0	0	NA	NA	NA							
2007 345.004 Other Prod Info Sys Comp		0	0	0	0	NA	NA	NA	NA						
2008 345.004 Other Prod Info Sys Comp		0	0	0	0	NA	NA	NA	NA	NA					
2009 345.004 Other Prod Info Sys Comp		0	0	0	0	NA	NA	NA	NA	NA	NA				
2010 345.004 Other Prod Info Sys Comp		0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
2011 345.004 Other Prod Info Sys Comp		0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
2012 345.004 Other Prod Info Sys Comp		0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2013 345.004 Other Prod Info Sys Comp		197,107	0	10,065	(10,065)	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%	NA
2014 345.004 Other Prod Info Sys Comp		0	0	0	0	NA	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%
2015 345.004 Other Prod Info Sys Comp		0	0	0	0	NA	NA	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%	-5.11%
2016 345.004 Other Prod Info Sys Comp		357,744	0	51,120	(51,120)	-14.29%	-14.29%	-14.29%	-11.03%	-11.03%	-11.03%	-11.03%	-11.03%	-11.03%	-5.11%
2017 345.004 Other Prod Info Sys Comp		778,927	0	17,298	(17,298)	-2.22%	-6.02%	-6.02%	-6.02%	-5.88%	-5.88%	-5.88%	-5.88%	-5.88%	-11.03%
2018 345.004 Other Prod Info Sys Comp		0	0	856	(856)	NA	-2.33%	-6.09%	-6.09%	-6.09%	-5.95%	-5.95%	-5.95%	-5.95%	-5.88%
2019 345.004 Other Prod Info Sys Comp		0	0	0	0	NA	NA	-2.33%	-6.09%	-6.09%	-6.09%	-6.09%	-5.95%	-5.95%	-5.95%
2020 345.004 Other Prod Info Sys Comp		0	0	0	0	NA	NA	NA	-2.33%	-6.09%	-6.09%	-6.09%	-5.95%	-5.95%	-5.95%
2004 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA									
2005 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA								
2006 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	NA							
2007 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	NA	NA						
2008 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	NA	NA	NA					
2009 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	NA	NA	NA	NA				
2010 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
2011 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
2012 345.045 Other Prod Acc El Eq-Wind		19,242	0	1,410	(1,410)	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	
2013 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%
2014 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%
2015 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	NA	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%
2016 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	NA	NA	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%
2017 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	NA	NA	NA	-7.33%	-7.33%	-7.33%	-7.33%	-7.33%
2018 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	NA	NA	NA	NA	-7.33%	-7.33%	-7.33%	-7.33%
2019 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	NA	NA	NA	NA	NA	-7.33%	-7.33%	-7.33%
2020 345.045 Other Prod Acc El Eq-Wind		0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	-7.33%	-7.33%
2004 346 Other Prod Misc Pwr Plt Eq		0	0	0	0	NA									
2005 346 Other Prod Misc Pwr Plt Eq		4,931	0	0	0	0.00%	0.00%								
2006 346 Other Prod Misc Pwr Plt Eq		0	0	0	0	NA	0.00%	0.00%							
2007 346 Other Prod Misc Pwr Plt Eq		0	0	0	0	NA	NA	0.00%	0.00%						
2008 346 Other Prod Misc Pwr Plt Eq		0	0	0	0	NA	NA	NA	0.00%						
2009 346 Other Prod Misc Pwr Plt Eq		0	0	0	0	NA	NA	NA	NA	0.00%	0.00%				
2010 346 Other Prod Misc Pwr Plt Eq		0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%			
2011 346 Other Prod Misc Pwr Plt Eq		55,973	0	7,042	(7,042)	-12.58%	-12.58%	-12.58%	-12.58%	-12.58%	-12.58%	-11.56%			
2012 346 Other Prod Misc Pwr Plt Eq		55,138	0	23,455	(23,455)	-42.54%	-27.45%	-27.45%	-27.45%	-27.45%	-27.45%	-26.28%	-26.28%		
2013 346 Other Prod Misc Pwr Plt Eq		50,394	0	28,644	(28,644)	-56.84%	-49.37%	-36.62%	-36.62%	-36.62%	-36.62%	-36.62%	-35.53%	-26.28%	
2014 346 Other Prod Misc Pwr Plt Eq		38,209	0	17,425	(17,425)	-45.61%	-52.00%	-48.37%	-38.34%	-38.34%	-38.34%	-38.34%	-38.34%	-35.53%	
2015 346 Other Prod Misc Pwr Plt Eq		45,946	0	2,139	(2,139)	-4.66%	-23.25%	-35.83%	-37.78%	-32.04%	-32.04%	-32.04%	-32.04%	-38.34%	
2016 346 Other Prod Misc Pwr Plt Eq		55,363	0	34,769	(34,769)	-62.80%	-36.43%	-38.94%	-43.69%	-43.43%	-37.70%	-37.70%	-37.70%	-32.04%	
2017 346 Other Prod Misc Pwr Plt Eq		0	0	0	0	NA	-62.80%	-36.43%	-38.94%	-43.69%	-43.43%	-37.70%	-37.70%	-37.70%	
2018 346 Other Prod Misc Pwr Plt Eq		12,625	0	49,577	(49,577)	-392.69%	-392.69%	-124.06%	-75.91%	-68.30%	-65.45%	-60.54%	-51.99%	-37.70%	
2019 346 Other Prod Misc Pwr Plt Eq		0	0	2,214	(2,214)	NA	-410.22%	-410.22%	-127.32%	-77.85%	-69.75%	-66.54%	-61.40%	-52.69%	-51.99%
2020 346 Other Prod Misc Pwr Plt Eq		109,880	0	3,927	(3,927)	-3.57%	-5.59%	-45.48%	-45.48%	-50.87%	-41.39%	-42.00%	-44.39%	-44.12%	-52.69%

PSCO DEPRECIATION STUDY AS OF DECEMBER 31, 2020
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
350.2	Easements														
350	2000	0.00	0.00	0.00	0	NA									
350	2001	0.00	0.00	0.00	0	NA	NA								
350	2002	0.00	0.00	0.00	0	NA	NA	NA							
350	2003	0.00	0.00	0.00	0	NA	NA	NA	NA						
350	2004	0.00	0.00	0.00	0	NA	NA	NA	NA	NA					
350	2005	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA				
350	2006	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA			
350	2007	199,163.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
350	2008	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
350	2009	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
350	2010	56,286.07	0.00	4,354.66	(4,355)	-7.74%	-7.74%	-7.74%	-1.70%	-1.70%	-1.70%	-1.70%	-1.70%	-1.70%	-1.70%
350	2011	0.00	0.00	0.00	0	NA	-7.74%	-7.74%	-7.74%	-1.70%	-1.70%	-1.70%	-1.70%	-1.70%	-1.70%
350	2012	0.00	0.00	0.00	0	NA	NA	-7.74%	-7.74%	-1.70%	-1.70%	-1.70%	-1.70%	-1.70%	-1.70%
350	2013	0.00	0.00	0.00	0	NA	NA	NA	-7.74%	-7.74%	-1.70%	-1.70%	-1.70%	-1.70%	-1.70%
350	2014	0.00	0.00	0.00	0	NA	NA	NA	NA	-7.74%	-7.74%	-1.70%	-1.70%	-1.70%	-1.70%
350	2015	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	-7.74%	-7.74%	-1.70%	-1.70%	-1.70%
350	2016	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	-7.74%	-7.74%	-1.70%	-1.70%
350	2017	0.00	0.00	39,870.91	(39,871)	NA	NA	NA	NA	NA	NA	NA	-78.57%	-78.57%	-78.57%
350	2018	0.00	(2,400.00)	(34,923.25)	32,523	NA	NA	NA	NA	NA	NA	NA	NA	-20.79%	-20.79%
350	2019	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-20.79%
350	2020	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
352	2000	0.00	0.00	0.00	0	NA									
352	2001	0.00	0.00	0.00	0	NA	NA								
352	2002	3,648.00	0.00	0.00	0	0.00%	0.00%	0.00%							
352	2003	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%						
352	2004	1.00	0.00	(293.48)	293	29348.00%	29348.00%	8.04%		8.04%					
352	2005	27,924.00	0.00	3,005.43	(3,005)	-10.76%	-9.71%	-9.71%	-8.59%	-8.59%	-8.59%				
352	2006	0.00	0.00	0.00	0	NA	-10.76%	-9.71%	-8.59%	-8.59%	-8.59%	-8.59%			
352	2007	15,247.00	0.00	3,122.77	(3,123)	-20.48%	-20.48%	-14.20%	-13.52%	-13.52%	-12.46%	-12.46%	-12.46%		
352	2008	18,229.00	0.00	2,376.38	(2,376)	-13.04%	-16.43%	-16.43%	-13.85%	-13.37%	-12.62%	-12.62%	-12.62%	-12.62%	
352	2009	16,600.00	0.00	1,427.83	(1,428)	-8.60%	-10.92%	-13.83%	-13.83%	-12.73%	-12.36%	-12.36%	-11.81%	-11.81%	-11.81%
352	2010	7,668.00	0.00	22,426.72	(22,427)	-292.47%	-98.30%	-61.72%	-50.83%	-50.83%	-37.77%	-37.43%	-37.43%	-35.90%	-35.90%
352	2011	7,659.00	660.37	1,618.90	(959)	-12.52%	-152.58%	-77.72%	-54.21%	-46.35%	-46.35%	-35.70%	-35.39%	-35.39%	-34.05%
352	2012	178,226.02	0.00	3,315.62	(3,316)	-1.86%	-2.30%	-13.80%	-13.38%	-13.36%	-13.80%	-13.80%	-13.49%	-13.38%	-13.38%
352	2013	44,890.28	5,363.00	42,789.38	(37,426)	-83.37%	-18.26%	-18.07%	-26.89%	-25.70%	-24.86%	-24.63%	-24.63%	-23.40%	-23.31%
352	2014	3,349.88	237.54	5,107.46	(4,870)	-145.38%	-87.68%	-20.14%	-19.89%	-28.54%	-27.25%	-26.32%	-26.01%	-26.01%	-24.68%
352	2015	1,884.00	24.87	16,240.27	(16,215)	-860.69%	-402.86%	-116.73%	-27.08%	-26.60%	-34.97%	-33.29%	-31.96%	-31.37%	-31.37%
352	2016	0.00	2,390.07	4,816.44	(2,426)	NA	-989.48%	-449.22%	-121.57%	-28.14%	-27.63%	-35.97%	-34.22%	-32.83%	-32.19%
352	2017	515,060.79	0.00	270,185.07	(270,185)	-52.46%	-52.93%	-55.87%	-56.45%	-58.59%	-44.99%	-44.66%	-47.16%	-46.33%	-45.57%
352	2018	868,642.83	17.12	29,828.35	(29,811)	-3.43%	-21.68%	-21.86%	-23.00%	-23.29%	-25.17%	-22.60%	-22.55%	-23.82%	-23.67%
352	2019	219,732.95	1,190.54	227,496.76	(226,306)	-102.99%	-23.53%	-32.82%	-32.97%	-33.95%	-34.18%	-35.51%	-32.24%	-32.16%	-33.24%
352	2020	1,088,099.99	1.62	820,447.13	(820,446)	-75.40%	-80.04%	-49.46%	-50.04%	-50.13%	-50.69%	-50.81%	-51.34%	-48.32%	-48.23%
353	2001	686,925.36	206,942.22	13,055.89	193,886	28.23%	28.23%								
353	2002	1,635,125.38	44,385.05	19,293.30	25,092	1.53%	9.43%	9.43%							
353	2003	346,638.72	0.00	4,097.00	(4,097)	-1.18%	1.06%	8.05%							
353	2004	83,365.02	0.00	124,617.00	(124,617)	-149.48%	-29.93%	-5.02%	3.28%	3.28%					
353	2005	3,551,938.41	0.00	177,052.00	(177,052)	-4.98%	-8.30%	-7.68%	-5.00%	-1.38%	-1.38%				
353	2006	5,637.00	0.00	20,398.00	(20,398)	-361.86%	-5.55%	-8.85%	-8.18%	-5.35%	-1.70%	-1.70%			
353	2007	1,133,831.22	0.00	181,976.65	(181,977)	-16.05%	-17.76%	-8.09%	-10.56%	-9.92%	-7.15%	-3.88%	-3.88%		
353	2008	1,734,637.00	9,602.90	244,230.85	(234,628)	-13.53%	-14.52%	-15.20%	-9.56%	-11.35%	-10.83%	-8.45%	-5.71%	-5.71%	
353	2009	1,865,375.25	49,250.61	1,013,833.99	(964,583)	-51.71%	-33.31%	-29.18%	-29.57%	-19.04%	-19.58%	-16.24%	-13.48%	-13.48%	-13.48%
353	2010	1,934,027.25	91,583.38	768,802.22	(677,219)	-35.02%	-43.21%	-33.91%	-30.87%	-31.15%	-22.06%	-23.09%	-22.38%	-19.20%	-16.69%
353	2011	6,946,627.48	99,919.39	713,175.66	(613,256)	-8.83%	-14.53%	-20.99%	-19.62%	-19.77%	-16.71%	-17.35%	-17.03%	-15.45%	-15.45%
353	2012	3,795,451.66	676,755.55	1,209,280.96	(532,525)	-14.03%	-10.67%	-14.38%	-19.17%	-18.57%	-18.40%	-18.52%	-16.22%	-16.75%	-16.50%
353	2013	2,747,575.00	237,977.89	1,306,456.72	(1,068,479)	-38.89%	-24.47%	-16.41%	-18.75%	-22.30%	-21.20%	-21.29%	-18.85%	-19.31%	-19.31%
353	2014	1,226,205.00	57,858.95	355,178.00	(297,319)	-24.25%	-34.37%	-24.43%	-17.07%	-19.15%	-22.43%	-21.67%	-21.37%	-21.46%	-19.11%
353	2015	928,149.01	11,734.18	278,958.25	(267,224)	-28.79%	-26.20%	-33.31%	-24.90%	-19.66%	-22.74%	-21.98%	-21.68%	-21.77%	
353	2016	1,467,878.08	250,805.33	262,236.28	(11,431)	-0.78%	-11.63%	-15.90%	-25.82%	-21.42%	-16.31%	-18.21%	-21.19%	-20.61%	-20.39%
353	2017	3,374,221.31	86,430.55	1,820,097.52	(1,733,667)	-51.38%	-36.04%	-34.87%	-33.01%	-28.88%	-22.08%	-23.20%	-25.39%	-24.60%	-24.60%
353	2018	6,064,843.19	10,916.33	1,917,507.61	(1,906,591)	-31.44%	-38.57%	-33.48%	-33.11%	-32.28%	-33.43%	-29.67%	-24.22%	-24.95%	-26.60%
353	2019	2,655,699.39	262,838.18	1,822,907.64	(1,560,069)	-58.74%	-39.75%	-43.00%	-38.43%	-37.81%	-36.75%	-37.07%	-33.14%	-27.36%	-27.83%
353	2020	2,901,657.19	261,781.19	1,606,490.34	(1,344,709)	-46.34%	-52.27%	-41.40%	-43.64%	-39.82%	-39.23%	-38.25%	-38.33%	-34.66%	-29.07%

PSCO DEPRECIATION STUDY AS OF DECEMBER 31, 2020
 TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT
 RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
354	2000	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
354	2001	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
354	2002	280,099.35	0.00	27,501.09	(27,501)	-9.82%	-9.82%	-9.82%	-9.82%	-13.24%	-26.58%	-26.58%	-26.58%	-26.58%	-26.58%
354	2003	0.00	0.00	0.00	0	NA	-9.82%	-9.82%	-9.82%	-13.24%	-26.58%	-26.58%	-26.58%	-26.58%	-26.58%
354	2004	12,863.75	(18.00)	11,255.02	(11,273)	-87.63%	-87.63%	-13.24%	-13.24%	-13.24%	-26.58%	-26.58%	-26.58%	-26.58%	-26.58%
354	2005	40,647.05	0.00	49,892.78	(49,893)	-122.75%	-114.31%	-114.31%	-114.31%	-114.31%	-26.58%	-26.58%	-26.58%	-26.58%	-26.58%
354	2006	0.00	0.00	0.00	0	NA	-122.75%	-114.31%	-114.31%	-114.31%	-26.58%	-26.58%	-26.58%	-26.58%	-26.58%
354	2007	412,883.75	113,113.89	16,480.42	96,633	23.40%	23.40%	10.31%	7.60%	1.07%	1.07%	1.07%	1.07%	1.07%	1.07%
354	2008	230,729.81	0.00	285,640.59	(285,641)	-123.80%	-29.37%	-29.37%	-34.91%	-35.89%	-35.89%	-28.41%	-28.41%	-28.41%	-28.41%
354	2009	4,016.75	0.00	1,835,557.20	(1,835,557)	-45697.57%	-903.61%	-312.61%	-312.61%	-301.40%	-297.48%	-297.48%	-297.48%	-297.48%	-297.48%
354	2010	1,334,601.59	0.00	153,118.29	(153,118)	-11.47%	-148.56%	-144.92%	-109.86%	-109.86%	-110.12%	-109.98%	-109.98%	-109.98%	-109.98%
354	2011	4,342.00	1,294.00	49,588.00	(48,294)	-1112.25%	-15.04%	-151.68%	-147.59%	-112.05%	-112.05%	-112.27%	-112.11%	-112.11%	-112.11%
354	2012	7,513.00	737.00	15,918.00	(15,181)	-202.06%	-535.43%	-16.09%	-151.96%	-147.85%	-112.39%	-112.39%	-112.39%	-112.39%	-112.39%
354	2013	488,967.00	7,441.00	376,324.00	(368,883)	-75.44%	-77.36%	-86.33%	-31.90%	-131.62%	-130.75%	-105.11%	-105.11%	-105.11%	-105.11%
354	2014	16,030.25	979.20	5,004.06	(4,025)	-25.11%	-73.84%	-75.72%	-84.43%	-31.84%	-130.70%	-129.93%	-104.60%	-104.60%	-104.60%
354	2015	15,933.75	0.00	13,776.23	(13,776)	-86.46%	-55.69%	-74.23%	-76.05%	-84.49%	-32.31%	-130.32%	-129.61%	-104.49%	-104.49%
354	2016	0.00	379.60	1,355.16	(976)	NA	-92.58%	-58.74%	-74.42%	-76.23%	-84.67%	-32.36%	-130.37%	-129.65%	-104.52%
354	2017	26,301.00	19,338.28	183,850.50	(164,512)	-625.50%	-629.21%	-424.45%	-314.58%	-100.90%	-102.27%	-110.12%	-40.60%	-137.24%	-135.78%
354	2018	82,778.26	187.52	364,956.07	(364,769)	-440.66%	-485.23%	-486.12%	-435.18%	-388.57%	-145.54%	-146.21%	-152.74%	-57.35%	-149.92%
354	2019	17,045.04	(687.06)	220,625.22	(221,312)	-1298.40%	-587.12%	-595.12%	-595.90%	-538.75%	-486.67%	-175.91%	-176.21%	-182.38%	-67.96%
354	2020	84,392.85	268.43	91,744.79	(91,476)	-108.39%	-308.35%	-367.81%	-400.00%	-400.46%	-378.37%	-355.02%	-168.12%	-168.47%	-173.98%
355	2000	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
355	2001	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
355	2002	280,099.35	0.00	29,263.10	(29,263)	-10.45%	-10.45%	-10.45%	-10.45%	-11.15%	-11.61%	-11.61%	-11.61%	-11.61%	-11.61%
355	2003	0.00	0.00	1,977.51	(1,978)	NA	-11.15%	-11.15%	-11.15%	-11.61%	-11.61%	-11.61%	-11.61%	-11.61%	-11.61%
355	2004	12,863.75	0.00	2,781.09	(2,781)	-21.62%	-36.99%	-11.61%	-11.61%	-11.61%	-11.61%	-11.61%	-11.61%	-11.61%	-11.61%
355	2005	40,647.05	40,000.00	11,391.23	28,609	70.38%	48.27%	44.57%	-1.62%	-1.62%	-1.62%	-1.62%	-1.62%	-1.62%	-1.62%
355	2006	0.00	0.00	62,346.93	(62,347)	NA	-83.00%	-68.25%	-71.94%	-20.31%	-20.31%	-20.31%	-20.31%	-20.31%	-20.31%
355	2007	1,892,595.87	432,168.61	152,890.16	279,278	14.76%	11.46%	12.70%	12.47%	12.37%	9.50%	9.50%	9.50%	9.50%	9.50%
355	2008	242,743.26	0.00	411,955.51	(411,956)	-169.71%	-6.21%	-9.13%	-7.65%	-7.37%	-7.82%	-8.12%	-8.12%	-8.12%	-8.12%
355	2009	95,206.98	0.00	182,389.79	(182,390)	-191.57%	-175.87%	-14.13%	-16.92%	-15.36%	-15.39%	-15.48%	-14.93%	-14.93%	-14.93%
355	2010	116,212.64	0.00	363,624.55	(363,625)	-312.90%	-258.26%	-210.93%	-28.92%	-31.58%	-29.84%	-29.88%	-27.85%	-27.85%	-27.85%
355	2011	253,200.00	8,607.00	1,482,502.00	(1,473,895)	-582.11%	-497.42%	-434.74%	-343.79%	-82.79%	-85.19%	-82.80%	-82.50%	-82.57%	-75.69%
355	2012	536,504.00	1,345.00	485,449.00	(484,104)	-90.23%	-247.94%	-256.27%	-234.43%	-84.07%	-86.05%	-84.05%	-83.80%	-83.86%	-83.86%
355	2013	977,767.00	60,693.00	1,460,694.00	(1,400,001)	-143.18%	-124.42%	-189.99%	-197.57%	-197.28%	-194.27%	-98.12%	-99.63%	-97.97%	-97.73%
355	2014	395,998.30	0.00	871,980.80	(871,981)	-220.20%	-165.38%	-144.28%	-195.52%	-201.50%	-201.10%	-198.19%	-108.83%	-110.22%	-108.60%
355	2015	776,523.99	26,053.56	937,718.81	(911,665)	-117.40%	-152.12%	-148.06%	-136.51%	-174.89%	-180.13%	-180.48%	-179.71%	-110.09%	-111.27%
355	2016	0.00	1,272.59	53,708.57	(52,436)	NA	-124.16%	-156.59%	-150.50%	-138.46%	-176.67%	-181.85%	-182.14%	-181.25%	-111.08%
355	2017	1,684,924.36	33,622.61	2,524,087.43	(2,490,465)	-147.81%	-150.92%	-140.35%	-151.41%	-149.31%	-142.06%	-166.16%	-169.75%	-170.18%	-170.16%
355	2018	1,735,017.93	17,329.32	1,912,791.46	(1,895,462)	-109.25%	-128.25%	-129.78%	-127.49%	-135.48%	-136.83%	-132.74%	-150.63%	-153.54%	-154.09%
355	2019	770,286.68	(5,597.75)	2,650,719.04	(2,656,317)	-344.85%	-181.69%	-168.06%	-169.31%	-161.20%	-165.56%	-162.11%	-156.50%	-171.61%	-173.88%
355	2020	2,452,259.39	12,366.60	4,899,637.56	(4,887,271)	-199.30%	-234.09%	-190.40%	-179.59%	-180.38%	-173.79%	-176.14%	-172.48%	-167.75%	-178.70%
356	2000	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
356	2001	170.79	0.00	773.81	(774)	-453.08%	-453.08%	-453.08%	-453.08%	-453.08%	-453.08%	-453.08%	-453.08%	-453.08%	-453.08%
356	2002	594,512.62	254,295.35	18,924.32	235,371	39.59%	39.45%	39.45%	40.73%	40.73%	40.73%	40.73%	40.73%	40.73%	40.73%
356	2003	1,109.03	9,795.60	1,733.83	8,062	726.92%	40.87%	40.73%	40.73%	40.73%	40.73%	40.73%	40.73%	40.73%	40.73%
356	2004	158,986.13	0.00	4,698.74	(4,699)	-2.96%	2.10%	31.64%	31.53%	31.53%	31.53%	31.53%	31.53%	31.53%	31.53%
356	2005	764,331.66	0.00	16,984.27	(16,984)	-2.22%	-2.35%	-1.47%	14.60%	14.55%	14.55%	14.55%	14.55%	14.55%	14.55%
356	2006	0.00	0.00	14,669.78	(14,670)	NA	-4.14%	-3.94%	-3.06%	13.63%	13.58%	13.58%	13.58%	13.58%	13.58%
356	2007	1,617,607.70	46,576.21	2,536.82	44,039	2.72%	1.82%	0.52%	0.30%	0.62%	8.01%	7.98%	7.98%	7.98%	7.98%
356	2008	179,356.62	68,693.16	24,752.53	43,941	24.50%	4.90%	4.08%	2.20%	1.90%	2.19%	8.90%	8.87%	8.87%	8.87%
356	2009	465,377.49	(68,693.16)	39,540.36	(108,234)	-23.26%	-9.97%	-0.90%	-1.54%	-1.72%	-1.78%	-1.52%	4.94%	4.92%	4.92%
356	2010	452,367.60	284,573.47	305,394.02	(20,821)	-4.60%	-14.06%	-7.76%	-1.51%	-2.05%	-2.03%	-2.13%	-1.91%	3.92%	3.90%
356	2011	1,380,465.00	601,562.00	1,050,969.00	(449,407)	-32.55%	-25.66%	-25.17%	-21.57%	-11.98%	-12.34%	-10.74%	-10.50%	-10.33%	-5.05%
356	2012	275,156.00	3,158.00	270,022.00	(266,864)	-96.99%	-43.26%	-34.97%	-32.85%	-29.11%	-17.33%	-17.66%	-15.37%	-14.99%	-14.84%
356	2013	873,129.00	47,228.00	1,790,192.00	(1,742,964)	-199.62%	-175.03%	-97.25%	-83.19%	-75.10%	-70.17%	-47.68%	-47.96%	-42.14%	-41.13%
356	2014	68,734.73	25.91	24,212.02	(24,186)	-35.19%	-187.62%	-167.13%	-95.61%	-82.11%	-74.32%	-69.52%	-47.02%	-42.80%	-42.07%
356	2015	570,294.77	564,057.55	1,516,183.14	(952,126)	-166.95%	-152.78%	-179.83%	-167.07%	-108.45%	-95.48%	-87.25%	-82.55%	-59.10%	-59.35%
356	2016	0.00	386.59	21,137.04	(20,750)	NA	-170.59%	-156.03%	-181.20%	-168.24%	-109.11%	-96.05%	-87.76%	-83.04%	-59.45%
356	2017	546,709.95	32,571.69	568,990.19	(536,419)	-98.12%	-101.91%	-135.12%	-129.33%	-159.14%	-151.81%	-107.49%	-96.32%	-88.98%	-84.75%
356	2018	244,130.69	11,984.76	456,346.34	(444,362)	-182.02%	-124.02%	-126.64%	-143.53%	-138.32%	-161.56%	-154.67%	-112.09%	-101.06%	-93.64%
356	2019	1,175,193.50	597,447.23	1,545,933.45	(948,486)	-80.71%	-98.13%	-98.13%	-99.19%	-114.42%	-112.33%	-134.24%	-131.51%	-104.90%	-96.78%
356	2020	3,506,123.17	886,111.21	3,362,774.30	(2,476,663)	-70.64%	-73.17%	-78.56%	-80.52%	-80.89%	-89.02%	-88.41%	-102.31%	-102.11%	-91.00%

**PSCO DEPRECIATION STUDY AS OF DECEMBER 31, 2020
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
357	2000	0.00	0.00	0.00	0	NA									
357	2001	0.00	0.00	0.00	0	NA	NA								
357	2002	0.00	0.00	0.00	0	NA	NA	NA							
357	2003	0.00	0.00	0.00	0	NA	NA	NA	NA						
357	2004	0.00	0.00	0.00	0	NA	NA	NA	NA	NA					
357	2005	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA				
357	2006	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA			
357	2007	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA		
357	2008	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
357	2009	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
357	2010	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
357	2011	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
357	2012	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
357	2013	82,476.00	78,614.00	45,807.00	32,807	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%
357	2014	0.00	0.00	0.00	0	NA	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%
357	2015	0.00	0.00	0.00	0	NA	NA	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%
357	2016	0.00	0.00	0.00	0	NA	NA	NA	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%
357	2017	0.00	0.00	0.00	0	NA	NA	NA	NA	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%
357	2018	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	39.78%	39.78%	39.78%	39.78%	39.78%
357	2019	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	39.78%	39.78%	39.78%	39.78%
357	2020	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	39.78%	39.78%	39.78%
358	2000	0.00	0.00	0.00	0	NA									
358	2001	0.00	0.00	0.00	0	NA	NA								
358	2002	5,481.19	0.00	0.00	0	0.00%	0.00%	0.00%							
358	2003	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%						
358	2004	0.00	0.00	1,178.25	(1,178)	NA	NA	-21.50%	-21.50%	-21.50%					
358	2005	0.00	0.00	0.00	0	NA	NA	NA	-21.50%	-21.50%	-21.50%				
358	2006	0.00	0.00	0.00	0	NA	NA	NA	NA	-21.50%	-21.50%	-21.50%			
358	2007	245,765.17	0.00	258,005.29	(258,005)	-104.98%	-104.98%	-104.98%	-105.46%	-105.46%	-103.16%	-103.16%	-103.16%		
358	2008	0.00	0.00	0.00	0	NA	-104.98%	-104.98%	-105.46%	-105.46%	-103.16%	-103.16%	-103.16%	-103.16%	
358	2009	0.00	0.00	0.00	0	NA	NA	-104.98%	-104.98%	-105.46%	-105.46%	-103.16%	-103.16%	-103.16%	-103.16%

PSCO DEPRECIATION STUDY AS OF DECEMBER 31, 2020
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
360 Easements															
360	2000	0.00	0.00	0.00	0	NA									
360	2001	0.00	0.00	0.00	0	NA	NA								
360	2002	2,221.99	0.00	0.00	0	0.00%	0.00%	0.00%							
360	2003	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%						
360	2004	0.00	0.00	71.27	(71)	NA	NA	-3.21%	-3.21%	-3.21%					
360	2005	0.00	0.00	0.00	0	NA	NA	NA	-3.21%	-3.21%	-3.21%				
360	2006	0.00	0.00	0.00	0	NA	NA	NA	NA	-3.21%	-3.21%	-3.21%			
360	2007	181.00	0.00	0.00	0	0.00%	0.00%	0.00%	-39.38%	-39.38%	-2.97%	-2.97%	-2.97%		
360	2008	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	-39.38%	-39.38%	-2.97%	-2.97%	-2.97%	-2.97%
360	2009	14,095.09	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	-0.50%	-0.50%	-0.43%	-0.43%	-0.43%
360	2010	4,146.15	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.39%	-0.39%	-0.35%	-0.35%
360	2011	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.39%	-0.39%	-0.35%
360	2012	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.39%	-0.39%
360	2013	0.00	0.00	0.00	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.39%
360	2014	0.00	0.00	0.00	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
360	2015	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
360	2016	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
360	2017	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%
360	2018	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%
360	2019	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00%
360	2020	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
361	2000	0.00	0.00	0.00	0	NA									
361	2001	0.00	1,814.89	72.03	1,743	NA	NA								
361	2002	147,390.36	0.00	40,071.96	(40,072)	-27.19%	-26.01%	-26.01%							
361	2003	15,689.00	0.00	0.00	0	0.00%	-24.57%	-23.50%	-23.50%						
361	2004	0.00	0.00	0.00	0	NA	0.00%	-24.57%	-23.50%	-23.50%					
361	2005	462,625.78	0.00	(27,488.36)	27,488	5.94%	5.94%	5.75%	-2.01%	-1.73%	-1.73%				
361	2006	0.00	0.00	0.00	0	NA	5.94%	5.94%	5.75%	-2.01%	-1.73%	-1.73%			
361	2007	0.00	0.00	4,294.74	(4,295)	NA	NA	5.01%	5.01%	4.85%	-2.70%	-2.42%	-2.42%		
361	2008	21,462.00	0.00	11,239.30	(11,239)	-52.37%	-72.38%	-72.38%	2.47%	2.39%	-4.34%	-4.08%	-4.08%		
361	2009	53,750.00	0.00	15,365.83	(15,366)	-28.59%	-35.37%	-41.08%	-0.63%	-0.63%	-0.62%	-6.20%	-5.96%	-5.96%	-5.96%
361	2010	114,515.75	0.00	4,153.11	(4,153)	-3.63%	-11.60%	-16.21%	-18.48%	-18.48%	-1.16%	-1.16%	-1.13%	-5.84%	-5.63%
361	2011	66,346.00	0.00	35,244.96	(35,245)	-53.12%	-21.78%	-23.34%	-25.78%	-27.45%	-27.45%	-5.96%	-5.83%	-5.83%	-9.40%
361	2012	20,377.00	0.00	7,648.99	(7,649)	-37.54%	-49.46%	-23.38%	-24.48%	-26.64%	-28.20%	-28.20%	-6.83%	-6.83%	-6.69%
361	2013	27,060.42	0.00	17,084.15	(17,084)	-63.13%	-52.14%	-52.71%	-28.09%	-28.19%	-29.90%	-31.31%	-31.31%	-8.82%	-8.82%
361	2014	16,327.00	2,834.53	25,614.08	(22,780)	-139.52%	-91.88%	-74.51%	-63.61%	-35.53%	-34.28%	-35.49%	-36.83%	-36.83%	-11.54%
361	2015	89,368.55	0.00	28,276.68	(28,277)	-31.64%	-48.30%	-51.33%	-49.49%	-50.59%	-34.49%	-33.67%	-34.65%	-35.70%	-35.70%
361	2016	18,260.45	688.11	2,270.73	(1,583)	-8.67%	-27.74%	-42.47%	-46.17%	-45.14%	-47.37%	-33.15%	-32.55%	-33.54%	-34.55%
361	2017	483,537.59	21,179.38	335,385.18	(314,206)	-64.98%	-62.93%	-58.20%	-60.39%	-60.50%	-59.79%	-59.18%	-51.56%	-50.18%	-50.23%
361	2018	44,282.36	0.00	287,457.49	(287,457)	-649.15%	-113.99%	-110.47%	-99.38%	-100.39%	-98.90%	-97.11%	-93.30%	-81.63%	-78.58%
361	2019	253,139.92	790.35	137,422.04	(136,632)	-53.97%	-142.59%	-94.54%	-92.57%	-86.45%	-87.40%	-86.70%	-85.65%	-83.53%	-75.45%
361	2020	390,804.95	8,738.48	148,063.12	(139,325)	-35.65%	-42.85%	-81.86%	-74.90%	-73.88%	-70.93%	-71.79%	-71.62%	-71.10%	-70.25%
362	2000	0.00	0.00	0.00	0	NA									
362	2001	714,953.75	300,065.75	16,288.78	283,777	39.69%	39.69%								
362	2002	2,065,404.07	22,768.75	40,221.02	(17,452)	-0.84%	9.58%	9.58%							
362	2003	638,612.40	0.00	36,886.46	(36,886)	-5.78%	-2.01%	6.71%	6.71%						
362	2004	290,537.50	0.00	111,980.46	(111,980)	-38.54%	-16.02%	-5.55%	3.17%						
362	2005	6,883,906.32	0.00	674,973.89	(674,974)	-9.81%	-10.97%	-10.54%	-8.52%	-5.26%	-5.26%				
362	2006	374,542.79	0.00	72,896.59	(72,897)	-19.46%	-10.30%	-11.39%	-10.95%	-8.92%	-5.75%	-5.75%			
362	2007	1,897,494.80	161,058.44	651,078.10	(490,020)	-25.82%	-13.52%	-24.78%	-14.29%	-13.75%	-11.56%	-8.71%	-8.71%		
362	2008	2,074,855.71	0.00	196,569.82	(196,570)	-9.47%	-17.28%	-17.47%	-12.77%	-13.42%	-13.02%	-11.25%	-8.82%	-8.82%	
362	2009	1,964,666.93	83,031.17	292,950.19	(209,919)	-10.68%	-10.06%	-15.10%	-12.77%	-12.46%	-13.02%	-12.70%	-11.18%	-9.03%	-9.03%
362	2010	600,159.55	3,475.00	543,779.85	(540,305)	-90.03%	-29.25%	-20.41%	-21.98%	-21.84%	-15.84%	-16.30%	-15.85%	-14.00%	-11.81%
362	2011	683,577.27	55,463.00	112,931.31	(57,468)	-8.41%	-46.57%	-24.86%	-18.87%	-20.63%	-15.49%	-15.94%	-15.52%	-13.78%	-13.78%
362	2012	1,461,974.37	104,051.49	1,450,621.31	(1,346,570)	-92.11%	-65.44%	-70.81%	-45.73%	-34.65%	-32.72%	-32.17%	-22.51%	-22.80%	-22.15%
362	2013	2,880,189.78	56,594.00	324,769.27	(268,175)	-9.31%	-37.19%	-33.27%	-39.33%	-31.91%	-27.10%	-26.89%	-26.65%	-20.49%	-20.77%
362	2014	483,726.20	46,230.42	302,080.70	(255,580)	-52.89%	-15.58%	-38.76%	-35.00%	-40.40%	-33.17%	-28.33%	-27.93%	-27.68%	-21.30%
362	2015	2,534,405.62	90,595.57	1,707,365.12	(1,616,770)	-63.79%	-62.05%	-36.29%	-47.38%	-44.07%	-40.49%	-35.41%	-34.17%	-33.80%	
362	2016	275,564.33	57,481.95	98,849.51	(41,368)	-15.01%	-59.01%	-58.11%	-35.35%	-46.21%	-43.11%	-46.26%	-39.84%	-34.98%	-33.81%
362	2017	4,267,888.90	11,329.66	1,022,374.17	(1,011,045)	-23.69%	-23.16%	-37.71%	-38.68%	-30.58%	-38.14%	-36.52%	-38.96%	-32.29%	-32.18%
362	2018	2,532,478.29	13,257.54	549,661.74	(536,404)	-21.18%	-22.76%	-22.45%	-33.36%	-34.29%	-28.75%	-35.16%	-33.95%	-36.09%	-33.27%
362	2019	3,369,603.52	42,683.73	1,697,841.18	(1,655,157)	-49.12%	-37.13%	-31.49%	-31.06%	-37.45%	-38.00%	-32.95%	-37.80%	-36.72%	-38.39%
362	2020	4,819,248.26	79,689.85	1,847,810.18	(1,768,120)	-36.69%	-41.80%	-36.93%	-33.16%	-32.83%	-37.24%	-37.66%	-33.80%	-37.57%	-36.71%

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RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
364	2000	470,567.33	243.39	17,754.16	(17,511)	-3.72%									
364	2001	7,132,451.95	2,950.10	366,280.70	(363,331)	-5.09%		-5.01%							
364	2002	3,132,409.50	143,584.11	957,123.18	(813,539)	-25.97%		-11.47%							
364	2003	902,310.81	80.74	488,726.42	(488,646)	-54.15%		-32.27%	-14.91%	-14.46%					
364	2004	2,085,084.21	219,921.53	834,198.48	(614,277)	-29.46%		-36.92%	-31.32%	-17.20%	-16.74%				
364	2005	4,210,521.30	178,217.93	3,061,331.42	(2,883,113)	-68.47%		-55.55%	-55.38%	-46.46%	-29.57%	-28.89%			
364	2006	4,219,588.11	80,133.00	1,245,162.00	(1,165,029)	-27.61%		-48.02%	-44.34%	-45.12%	-40.99%	-29.18%	-28.64%		
364	2007	2,822,924.76	1,671,744.06	2,866,887.00	(1,195,143)	-42.34%		-33.51%	-46.59%	-43.92%	-44.56%	-41.21%	-30.70%	-30.19%	
364	2008	3,888,984.06	(548.97)	2,111,300.32	(2,111,849)	-54.30%		-49.27%	-40.91%	-48.57%	-46.26%	-46.65%	-43.61%	-33.93%	-33.44%
364	2009	3,537.51	3,254.35	1,919,017.24	(1,915,763)	-54.155.69%	-103.47%	-77.77%	-58.42%	-61.21%	-57.37%	-57.21%	-52.61%	-40.67%	-40.07%
364	2010	613,441.16	(22,104.07)	1,046,454.65	(1,068,559)	-174.19%	-483.70%	-113.10%	-85.84%	-64.57%	-65.61%	-61.39%	-61.04%	-56.02%	-43.50%
364	2011	845,544.26	609,440.34	2,376,527.87	(1,767,088)	-208.99%	-194.36%	-324.88%	-128.25%	-98.58%	-74.42%	-72.91%	-68.06%	-67.42%	-61.71%
364	2012	571,842.85	599,077.27	2,662,509.39	(2,063,432)	-360.84%	-270.25%	-241.24%	-334.99%	-150.70%	-115.73%	-87.05%	-82.50%	-76.76%	-75.74%
364	2013	1,081,382.09	714,614.39	3,130,829.46	(2,416.215)	-223.44%	-270.96%	-249.99%	-235.05%	-296.27%	-161.93%	-127.58%	-97.55%	-90.84%	-84.55%
364	2014	897,972.00	437,298.00	3,333,278.00	(2,895,980)	-322.50%	-268.38%	-289.10%	-269.16%	-254.63%	-302.14%	-180.18%	-143.90%	-111.07%	-101.70%
364	2015	1,023,427.52	387,355.47	2,729,114.02	(2,341,759)	-272.82%	-254.90%	-271.84%	-271.84%	-259.82%	-249.38%	-287.24%	-185.75%	-151.30%	-118.61%
364	2016	661,279.07	248,576.67	5,814,964.47	(5,566,388)	-841.76%	-469.41%	-418.33%	-360.81%	-360.81%	-335.55%	-318.17%	-351.59%	-231.00%	-188.09%
364	2017	719,073.11	350,849.33	9,190,195.15	(8,839,346)	-1229.27%	-1043.63%	-696.71%	-594.94%	-503.29%	-486.85%	-446.34%	-420.31%	-449.93%	-300.65%
364	2018	526,142.65	1,772,078.93	2,785,523.88	(1,013,445)	-192.62%	-791.25%	-808.77%	-606.19%	-539.64%	-469.99%	-458.60%	-425.24%	-403.05%	-430.44%
364	2019	1,165,071.43	241,530.48	9,570,858.47	(9,329,328)	-800.75%	-611.56%	-795.84%	-805.73%	-661.55%	-600.57%	-533.43%	-518.58%	-483.64%	-460.22%
364	2020	1,964,712.11	339,702.89	12,398,476.70	(12,058,774)	-613.77%	-683.37%	-612.75%	-714.08%	-730.84%	-646.06%	-604.30%	-553.07%	-540.30%	-510.68%
365	2000	618,892.17	387.28	20,024.85	(19,638)	-3.17%									
365	2001	3,586,925.22	1,430.12	773,298.60	(771,868)	-21.52%	-18.82%								
365	2002	5,301,207.01	(70.51)	1,097,821.74	(1,097,892)	-20.71%	-21.04%	-19.87%							
365	2003	1,719,875.08	2,254.12	854,181.17	(851,927)	-49.53%	-27.77%	-25.66%	-24.42%						
365	2004	3,615,048.10	(10,579.12)	1,814,603.45	(1,825,183)	-50.49%	-50.18%	-35.49%	-31.97%	-30.77%					
365	2005	8,334,975.58	210,243.64	1,271,862.31	(1,061,619)	-12.74%	-24.16%	-27.35%	-25.49%	-24.86%	-24.28%				
365	2006	5,028,613.50	182,686.13	639,449.15	(456,763)	-9.08%	-11.36%	-19.69%	-22.44%	-22.06%	-21.99%	-21.57%			
365	2007	3,415,532.01	450,912.07	1,809,290.04	(1,358,378)	-39.77%	-21.50%	-17.14%	-23.06%	-25.11%	-24.26%	-23.95%	-23.54%		
365	2008	5,098,627.89	0.05	2,212,886.99	(2,212,887)	-43.40%	-41.95%	-29.74%	-23.26%	-27.12%	-28.54%	-27.26%	-26.69%	-26.30%	
365	2009	1,732,183.05	3,063.84	1,727,816.69	(1,724,753)	-99.57%	-57.65%	-51.69%	-37.66%	-28.86%	-31.73%	-32.79%	-30.92%	-30.03%	-29.60%
365	2010	1,558,552.24	9,006.48	1,115,760.91	(1,106,754)	-71.01%	-86.04%	-60.13%	-54.24%	-40.75%	-31.47%	-33.86%	-34.74%	-32.67%	-31.65%
365	2011	1,819,042.85	337,954.00	2,845,082.43	(2,507,128)	-137.83%	-107.00%	-104.48%	-73.97%	-65.40%	-50.22%	-38.64%	-40.04%	-40.55%	-37.75%
365	2012	1,778,151.21	180,188.00	2,483,830.05	(2,303,642)	-129.55%	-133.74%	-114.78%	-110.95%	-82.22%	-72.81%	-44.26%	-44.96%	-45.19%	
365	2013	2,921,729.13	412,486.00	4,558,459.90	(4,145,974)	-141.90%	-137.23%	-137.40%	-124.59%	-120.17%	-93.92%	-83.82%	-67.73%	-53.26%	-52.98%
365	2014	2,822,491.69	143,609.54	3,976,691.95	(3,833,082)	-135.80%	-138.91%	-136.69%	-136.92%	-127.49%	-123.66%	-100.58%	-90.76%	-75.07%	-60.01%
365	2015	3,610,836.22	199,286.96	2,909,306.56	(2,710,020)	-75.05%	-101.71%	-114.26%	-116.70%	-119.67%	-114.44%	-112.86%	-96.26%	-88.47%	-75.07%
365	2016	2,344,376.52	122,339.90	5,270,154.40	(5,147,815)	-219.58%	-131.95%	-133.19%	-135.36%	-134.60%	-134.98%	-129.07%	-126.32%	-108.47%	-99.81%
365	2017	2,623,367.63	179,682.17	6,083,589.56	(5,903,907)	-225.05%	-222.47%	-160.42%	-154.33%	-151.79%	-149.34%	-148.17%	-141.99%	-138.53%	-120.09%
365	2018	2,566,799.32	1,109,991.13	4,499,041.01	(3,389,050)	-132.03%	-179.05%	-191.66%	-153.88%	-150.23%	-148.79%	-146.96%	-146.15%	-140.83%	-137.83%
365	2019	2,735,325.42	148,523.03	5,082,153.51	(4,933,630)	-180.37%	-156.97%	-179.50%	-188.65%	-159.10%	-155.16%	-153.19%	-151.23%	-150.18%	-145.20%
365	2020	4,162,846.52	282,064.82	9,174,926.23	(8,892,861)	-213.62%	-200.44%	-181.89%	-191.25%	-195.86%	-171.68%	-166.83%	-163.77%	-161.39%	-159.82%
366	2000	29,350.87	103.26	64.53	39	0.13%									
366	2001	457,990.85	0.00	18,210.21	(18,210)	-3.98%	-3.73%								
366	2002	718,798.89	23.27	54,706.09	(54,683)	-7.61%	-6.19%	-6.04%							
366	2003	100,819.98	174.84	66,088.64	(65,914)	-65.38%	-14.71%	-10.86%	-10.62%						
366	2004	1,170,666.12	7.06	65,323.24	(65,316)	-5.58%	-10.32%	-9.34%	-8.34%	-8.24%					
366	2005	2,526,547.22	2,850.00	51,666.99	(48,817)	-1.93%	-3.09%	-4.74%	-5.20%	-5.06%	-5.06%				
366	2006	630,060.85	0.00	47,359.04	(47,359)	-7.52%	-3.05%	-3.73%	-5.14%	-5.48%	-5.36%	-5.33%			
366	2007	547,841.26	8,555.71	165,393.29	(156,838)	-28.63%	-17.34%	-6.83%	-6.53%	-7.72%	-7.71%	-7.43%	-7.39%		
366	2008	725,984.03	0.00	315,104.54	(315,105)	-43.40%	-37.05%	-27.28%	-11.31%	-12.82%	-11.74%	-11.23%	-11.23%	-11.18%	
366	2009	306,514.80	0.00	415,731.69	(415,732)	-135.63%	-70.78%	-56.17%	-42.30%	-20.77%	-17.76%	-18.56%	-17.39%	-16.53%	-16.47%
366	2010	211,281.91	0.00	170,403.79	(170,404)	-80.65%	-113.20%	-72.46%	-59.06%	-45.65%	-23.33%	-19.93%	-20.67%	-19.31%	-18.37%
366	2011	426,068.80	92,071.00	426,892.89	(334,822)	-78.58%	-79.27%	-97.57%	-74.02%	-62.81%	-50.58%	-27.71%	-23.75%	-24.38%	-22.74%
366	2012	270,496.31	6,014.00	241,320.74	(235,307)	-86.99%	-81.57%	-81.57%	-75.83%	-75.83%	-65.44%	-53.73%	-30.55%	-26.26%	-26.83%
366	2013	391,385.39	57,889.00	431,567.50	(373,679)	-95.48%	-92.01%	-86.75%	-85.76%	-95.28%	-79.13%	-69.52%	-58.39%	-34.76%	-30.02%
366	2014	188,391.43	90,657.32	452,338.85	(361,682)	-191.98%	-126.84%	-114.16%	-102.28%	-99.21%	-105.43%	-87.56%	-77.04%	-65.19%	-39.52%
366	2015	279,736.53	84,447.15	702,272.98	(617,826)	-220.86%	-209.24%	-157.44%	-140.57%	-123.60%	-118.47%	-121.00%	-100.88%	-89.06%	-76.14%
366	2016	364,889.18	3,003.50	1,505,862.15	(1,502,859)	-411.87%	-328.98%	-298.00%	-233.26%	-206.79%	-178.36%	-168.68%	-164.52%	-136.74%	-120.78%
366	2017	246,485.75	222,720.21	2,312,198.41	(2,089,478)	-847.71%	-587.58%	-472.46%	-423.51%	-336.23%	-297.51%	-254.48%	-239.04%	-227.23%	-188.11%
366	2018	189,069.60	33,635.10	1,352,689.58	(1,319,054)	-697.66%	-782.57%	-613.58%	-511.88%	-464.37%	-377.39%	-338.70%	-290.03%	-272.81%	-258.18%
366	2019	309,511.96	56,540.12	1,586,399.56	(1,529,859)	-494.28%	-571.40%	-662.81%	-580.32%	-507.96%	-470.24%	-395.76%	-358.48%	-313.75%	-296.63%
366	2020	176,969.23	369,112.82	464,941.91	(95,829)	-54.15%	-334.17%	-435.90%	-545.99%	-507.96%	-456.70%	-428.28%	-367.60%	-336.19%	-297.59%

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 RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
367	2000	523,792.35	2,023.81	2,378.91	(355)	-0.07%									
367	2001	5,007,877.63	1,135.74	105,151.23	(104,015)	-2.08%	-1.89%								
367	2002	12,924,070.96	94,869.75	435,063.66	(340,194)	-2.63%	-2.48%	-2.41%							
367	2003	2,645,750.23	148,280.32	311,290.14	(163,010)	-6.16%	-3.23%	-2.95%	-2.88%						
367	2004	9,696,223.33	367,491.57	686,544.22	(319,053)	-3.29%	-3.91%	-3.25%	-3.06%	-3.01%					
367	2005	13,738,113.48	495,860.97	802,623.19	(306,762)	-2.23%	-2.67%	-3.02%	-2.89%	-2.80%	-2.77%				
367	2006	12,337,006.19	362,595.29	239,868.17	142,727	1.16%	-0.63%	-1.35%	-1.68%	-1.92%	-1.93%	-1.92%			
367	2007	8,412,160.99	204,049.57	1,926,114.08	(1,722,065)	-20.47%	-7.61%	-5.47%	-4.99%	-5.06%	-4.53%	-4.34%	-4.31%		
367	2008	15,512,757.74	42,987.00	1,741,857.50	(1,698,871)	-10.95%	-14.30%	-9.04%	-7.17%	-6.54%	-6.52%	-5.86%	-5.62%	-5.58%	
367	2009	4,699,695.02	3,024.02	1,321,899.17	(1,318,875)	-28.06%	-14.93%	-16.56%	-11.22%	-8.97%	-8.11%	-8.03%	-7.16%	-6.86%	-6.82%
367	2010	6,014,233.25	2,996.03	1,266,535.54	(1,263,540)	-21.01%	-24.10%	-16.32%	-17.33%	-12.48%	-10.16%	-9.21%	-9.10%	-8.13%	-7.80%
367	2011	7,740,850.72	450,050.52	2,192,758.52	(1,742,708)	-22.51%	-21.86%	-23.44%	-17.73%	-18.28%	-13.90%	-11.56%	-10.53%	-10.39%	-9.32%
367	2012	8,846,411.54	710,475.24	1,620,582.96	(910,108)	-10.29%	-15.99%	-17.33%	-19.18%	-16.20%	-16.90%	-13.39%	-11.41%	-10.51%	-10.38%
367	2013	10,865,105.52	481,775.02	2,618,630.71	(2,136,856)	-19.67%	-15.46%	-17.45%	-18.09%	-16.90%	-17.38%	-14.31%	-12.43%	-11.52%	
367	2014	11,483,720.00	190,009.00	2,168,675.00	(1,978,666)	-17.23%	-18.41%	-16.11%	-17.38%	-17.87%	-18.83%	-16.96%	-17.36%	-14.70%	-12.98%
367	2015	11,381,327.66	116,348.91	2,312,111.41	(2,195,763)	-19.29%	-18.26%	-18.71%	-16.96%	-17.82%	-18.16%	-18.92%	-17.30%	-17.62%	-15.24%
367	2016	11,768,504.20	34,469.83	5,030,340.19	(4,995,870)	-42.45%	-31.07%	-26.48%	-24.85%	-22.48%	-22.48%	-22.35%	-22.72%	-20.66%	-20.64%
367	2017	6,202,296.76	431,154.22	7,949,443.46	(7,518,289)	-121.22%	-69.64%	-50.12%	-40.87%	-36.41%	-32.60%	-31.45%	-30.61%	-30.46%	-27.25%
367	2018	4,648,781.43	245,945.70	5,453,939.08	(5,207,993)	-112.03%	-117.28%	-78.35%	-58.58%	-48.14%	-42.65%	-38.26%	-36.59%	-35.40%	-34.99%
367	2019	5,984,975.81	27,940.60	1,834,257.50	(1,806,317)	-30.18%	-65.96%	-86.32%	-68.27%	-54.33%	-46.05%	-41.45%	-37.58%	-36.10%	-35.03%
367	2020	3,006,211.77	850,073.40	3,075,140.77	(2,225,067)	-74.02%	-44.84%	-67.74%	-84.45%	-68.82%	-55.71%	-47.60%	-42.95%	-39.06%	-37.49%
368	2000	8,331.53	0.00	0.00	0	0.00%									
368	2001	3,176,921.52	20,616.63	28,798.73	(8,182)	-0.26%	-0.26%								
368	2002	61,043.64	0.00	0.00	0	0.00%	-0.25%	-0.25%							
368	2003	3,362,421.96	0.00	0.00	0	0.00%	0.00%	-0.12%	-0.12%						
368	2004	121,313.55	23,003.84	42,673.00	(19,669)	-16.21%	-0.56%	-0.55%	-0.41%	-0.41%					
368	2005	1,786,182.49	12,437.67	308,308.00	(295,870)	-16.56%	-16.54%	-5.99%	-5.92%	-3.80%	-3.80%				
368	2006	5,240,215.62	50,622.53	(48,147.18)	98,770	1.88%	-2.81%	-3.03%	-2.06%	-2.05%	-1.64%	-1.64%			
368	2007	2,214,599.76	68,636.12	1,479,854.78	(1,411,219)	-63.72%	-17.61%	-17.40%	-17.39%	-12.79%	-12.73%	-10.25%	-10.24%		
368	2008	2,467,947.66	(53,912.00)	133,947.00	(187,859)	-7.61%	-34.15%	-15.12%	-15.34%	-11.95%	-11.90%	-9.90%	-9.89%		
368	2009	2,460,840.87	0.00	98,485.00	(98,485)	-4.00%	-5.81%	-23.76%	-12.91%	-13.37%	-13.40%	-10.84%	-10.81%	-9.20%	-9.20%
368	2010	2,111,973.65	0.00	7,999.00	(7,999)	-0.38%	-2.33%	-4.18%	-12.43%	-11.08%	-11.72%	-9.73%	-9.70%	-8.39%	
368	2011	3,012,987.98	5,262.64	92,625.84	(87,363)	-2.90%	-1.86%	-2.66%	-3.80%	-14.61%	-9.68%	-10.31%	-10.35%	-8.82%	-8.80%
368	2012	2,962,226.15	0.00	311,998.87	(311,999)	-10.53%	-6.68%	-5.04%	-4.80%	-13.82%	-9.80%	-10.34%	-10.37%	-9.02%	
368	2013	2,601,256.90	525.37	67,866.54	(67,341)	-2.59%	-6.82%	-5.44%	-4.44%	-4.36%	-4.87%	-12.18%	-8.99%	-9.53%	-9.56%
368	2014	1,972,382.00	177.99	3,316,666.00	(3,316,488)	-168.15%	-73.99%	-49.04%	-35.86%	-29.94%	-25.72%	-23.18%	-27.72%	-21.52%	-21.19%
368	2015	4,568,932.42	20,891.16	714,048.57	(693,157)	-15.17%	-61.30%	-44.59%	-36.26%	-29.61%	-26.03%	-23.27%	-21.53%	-25.36%	-20.54%
368	2016	2,729,222.23	0.00	322,955.25	(322,955)	-11.83%	-13.92%	-46.74%	-37.06%	-31.76%	-26.89%	-24.09%	-21.88%	-20.47%	-24.00%
368	2017	1,234,638.49	1,858.11	89,443.74	(87,586)	-7.09%	-10.36%	-12.93%	-42.08%	-34.24%	-29.87%	-25.61%	-23.10%	-21.11%	-19.83%
368	2018	2,987,685.57	2,706,331.76	1,226,524.13	1,479,808	49.53%	32.97%	15.38%	3.26%	-21.79%	-18.69%	-17.42%	-15.44%	-14.12%	-13.19%
368	2019	5,619,627.00	1,581,265.58	3,043,562.53	(1,462,297)	-26.02%	0.20%	-0.71%	-3.13%	-6.34%	-23.04%	-20.59%	-19.38%	-17.59%	-16.37%
368	2020	2,720,138.23	537,148.60	203,909.56	333,239	12.25%	-13.54%	3.10%	2.09%	-0.39%	-3.79%	-18.64%	-16.93%	-16.24%	-14.92%
369	2000	9,501.13	0.00	42.68	(43)	-0.45%									
369	2001	793.95	0.00	512.92	(513)	-64.60%	-5.40%								
369	2002	177,202.24	0.00	162,928.16	(162,928)	-91.94%	-91.82%	-87.19%							
369	2003	327,264.00	0.00	48,436.64	(48,437)	-14.80%	-41.90%	-41.93%							
369	2004	215,804.00	20,488.97	53,947.24	(33,458)	-15.50%	-15.08%	-33.99%	-34.02%	-33.59%					
369	2005	3,998,069.00	0.00	948,041.26	(948,041)	-23.71%	-23.29%	-22.68%	-25.28%	-25.29%	-25.24%				
369	2006	984,839.00	0.00	171,590.83	(171,591)	-17.42%	-22.47%	-22.18%	-21.74%	-23.92%	-23.93%	-23.89%			
369	2007	45,312.00	123,429.78	922,701.40	(799,272)	-1763.93%	-94.24%	-38.16%	-37.23%	-35.91%	-37.64%				
369	2008	3,356,594.00	(0.23)	453,498.25	(453,498)	-13.51%	-36.83%	-32.47%	-28.29%	-27.97%	-27.49%	-28.74%	-28.75%	-28.72%	
369	2009	565,560.00	(0.04)	382,344.58	(382,345)	-67.60%	-21.31%	-41.21%	-36.48%	-30.78%	-30.42%	-29.88%	-31.02%	-31.02%	-30.99%
369	2010	670,549.00	0.18	354,512.98	(354,513)	-52.87%	-59.61%	-25.92%	-42.90%	-38.44%	-32.32%	-31.95%	-31.40%	-32.43%	-32.44%
369	2011	732,755.00	33,993.00	589,013.85	(555,021)	-75.74%	-64.81%	-65.62%	-32.77%	-47.38%	-42.74%	-35.39%	-34.99%	-34.38%	-35.30%
369	2012	998,627.00	49,117.00	818,574.44	(769,457)	-77.05%	-76.50%	-69.90%	-69.46%	-39.07%	-52.03%	-47.40%	-39.06%	-38.62%	-37.96%
369	2013	2,148.00	150,011.00	925,079.08	(775,068)	-36063.24%	-154.33%	-121.11%	-102.08%	-95.51%	-52.00%	-64.18%	-57.92%	-45.87%	-45.31%
369	2014	44,139.35	2,709.80	827,094.40	(824,385)	-1867.69%	-3455.49%	-226.71%	-164.48%	-133.91%	-121.47%	-64.58%	-76.59%	-68.71%	-62.93%
369	2015	584,897.19	72,328.52	1,191,078.99	(1,118,750)	-191.27%	-308.91%	-430.65%	-213.99%	-171.11%	-144.97%	-132.81%	-75.24%	-86.17%	-77.69%
369	2016	1,676,415.01	372,110.16	2,784,185.77	(2,412,076)	-143.88%	-156.14%	-188.91%	-222.32%	-178.44%	-159.81%	-144.58%	-136.33%	-88.57%	-97.32%
369	2017	3,262,886.80	34,865.05	2,335,607.75	(2,300,743)	-70.51%	-95.41%	-105.56%	-119.53%	-133.40%	-124.83%	-119.91%	-114.27%	-111.18%	-83.62%
369	2018	166,274.61	135,377.49	1,350,570.76	(1,215,193)	-730.84%	-102.53%	-116.11%	-123.83%	-137.26%	-150.72%	-139.79%	-133.51%	-126.87%	-123.02%
369	2019	206,967.69	1,599.16	1,112,420.81	(1,110,822)	-536.71%	-623.19%	-127.24%	-132.49%	-138.32%	-151.17%	-164.16%	-151.63%	-144.38%	-137.03%
369	2020	129,089.50	706.13	356,864.83	(356,159)	-275.90%	-436.53%	-533.94%	-132.34%	-135.90%	-141.27%	-153.82%	-166.53%	-153.90%	-146.56%

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FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
370	2000	1,935.00	0.00	0.00	0	0.00%									
370	2001	10,445,378.63	210,814.04	0.00	210,814	2.02%									
370	2002	7,586.30	33,563.16	463.95	33,099	436.30%	2.33%								
370	2003	8,893,468.23	101,593.20	0.00	101,593		1.51%	1.79%							
370	2004	3,173,069.92	0.00	0.00	0	0.00%	0.84%	1.12%	1.53%						
370	2005	519,394.00	0.00	0.00	0	0.00%	0.00%	0.81%	1.07%	1.50%					
370	2006	9,878,713.86	0.00	0.00	0	0.00%	0.00%	0.00%	0.45%	0.60%					
370	2007	3,294,815.30	654,904.26	2,297,812.45	(1,642,908)	-49.86%	-12.47%	-12.00%	-9.74%	-5.96%	-5.85%	-3.58%			
370	2008	2,468,357.73	0.00	103.81	(104)	0.00%	-28.51%	-10.50%	-10.17%	-8.50%	-5.46%	-5.34%	-3.35%		
370	2009	2,855,541.14	0.00	0.00	0	0.00%	0.00%	-19.06%	-8.88%	-8.64%	-7.40%	-4.96%	-4.85%	-3.12%	
370	2010	2,592,904.96	0.00	0.00	0	0.00%	0.00%	0.00%	-14.65%	-7.79%	-7.60%	-6.63%	-4.58%	-4.48%	-2.94%
370	2011	2,814,002.54	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	-11.71%	-6.87%	-6.73%	-5.95%	-4.22%	-4.13%
370	2012	3,476,579.12	0.00	73.84	(74)	0.00%	0.00%	0.00%	0.00%	0.00%	-9.39%	-6.00%	-5.89%	-5.29%	-3.86%
370	2013	2,787,067.00	0.00	558.47	(558)	-0.02%	-0.01%	-0.01%	-0.01%	0.00%	0.00%	-8.10%	-5.45%	-5.36%	-4.85%
370	2014	2,871,044.95	42,190.83	2,830,714.00	(2,788,523)	-97.13%	-49.29%	-30.53%	-23.34%	-19.18%	-16.03%	-14.04%	-19.14%	-13.41%	-13.21%
370	2015	2,826,928.35	0.00	573,121.08	(573,121)	-20.27%	-59.00%	-39.63%	-28.11%	-22.76%	-19.36%	-16.63%	-14.82%	-19.26%	-13.96%
370	2016	3,292,943.94	0.00	0.00	0	0.00%	-9.36%	-37.39%	-28.55%	-22.04%	-18.61%	-16.27%	-14.30%	-12.94%	-17.09%
370	2017	3,340,215.21	0.00	0.00	0	0.00%	0.00%	-6.06%	-27.24%	-22.24%	-18.08%	-15.71%	-14.01%	-12.52%	-11.47%
370	2018	3,168,380.37	8,723.20	0.00	8,723	0.28%	0.13%	0.09%	-4.47%	-21.63%	-18.34%	-15.41%	-13.64%	-12.34%	-11.17%
370	2019	3,042,708.06	2,155.90	2,342,584.84	(2,340,429)	-76.92%	-37.54%	-24.41%	-18.15%	-18.54%	-30.70%	-26.70%	-22.95%	-20.62%	-18.85%
370	2020	3,380,057.06	(2,582.80)	(781.48)	(1,801)	-0.05%	-36.47%	-24.33%	-18.05%	-14.38%	-15.26%	-25.98%	-23.05%	-20.21%	-18.37%
						NA	-0.05%	-36.47%	-24.33%	-18.05%	-14.38%	-15.26%	-25.98%	-23.05%	-20.21%
370.2	2000	0.00	0.00	0.00	0	NA									
370.2	2001	0.00	0.00	0.00	0	NA	NA								
370.2	2002	0.00	0.00	0.00	0	NA	NA	NA							
370.2	2003	0.00	0.00	0.00	0	NA	NA	NA	NA						
370.2	2004	0.00	0.00	0.00	0	NA	NA	NA	NA	NA					
370.2	2005	2,640,496.76	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
370.2	2006	1,218,944.84	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%			
370.2	2007	1,184,397.34	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%		
370.2	2008	926,997.39	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	
370.2	2009	934,477.09	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
370.2	2010	898,598.19	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
370.2	2011	674,452.37	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
370.2	2012	728,000.41	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
370.2	2013	700,604.81	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
370.2	2014	773,095.92	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
370.2	2015	1,028,563.04	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
370.2	2016	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
370.2	2017	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
370.2	2018	3,349,972.25	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
370.2	2019	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
370.2	2020	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
370.02	2015	0.00	0.00	0.00	0	NA									
370.02	2016	0.00	0.00	0.00	0	NA	NA								
370.02	2017	0.00	0.00	0.00	0	NA	NA	NA							
370.02	2018	0.00	0.00	0.00	0	NA	NA	NA	NA						
370.02	2019	0.00	0.00	0.00	0	NA	NA	NA	NA	NA					
370.02	2020	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA				
371	2000	293.38	0.00	0.00	0	0.00%									
371	2001	41,113.22	0.00	1,477.12	(1,477)	-3.59%	-3.57%								
371	2002	3,663.42	0.00	504.61	(505)	-13.77%	-4.43%	-4.40%							
371	2003	21,090.22	0.00	4,310.29	(4,310)	-20.44%	-19.45%	-9.55%	-9.51%						
371	2004	64,609.04	0.00	26,573.22	(26,573)	-41.13%	-36.04%	-35.12%	-25.19%	-25.13%					
371	2005	253,642.13	219.93	57,732.82	(57,513)	-22.67%	-26.42%	-26.05%	-25.92%	-23.53%	-23.51%				
371	2006	16,582.15	0.00	12,159.04	(12,159)	-73.33%	-25.78%	-28.74%	-28.25%	-28.10%	-25.59%	-25.57%			
371	2007	5,925.40	155.55	13,718.23	(13,563)	-228.89%	-114.28%	-30.14%	-32.22%	-31.54%	-31.36%	-28.55%	-28.53%		
371	2008	1,709.16	0.00	10,318.99	(10,319)	-603.75%	-312.81%	-148.83%	-33.67%	-35.08%	-34.23%	-34.02%	-30.96%	-30.94%	
371	2009	0.00	0.00	14.49	(14)	NA	-604.59%	-313.00%	-148.89%	-33.67%	-35.08%	-34.23%	-34.03%	-30.96%	-30.94%
371	2010	0.00	0.00	0.00	0	NA	NA	-604.59%	-313.00%	-148.89%	-33.67%	-35.08%	-34.23%	-34.03%	-30.96%
371	2011	2,234.34	0.00	0.00	0	0.00%	0.00%	-0.65%	-262.04%	-242.14%	-136.31%	-33.41%	-34.85%	-34.02%	-33.82%
371	2012	343.73	0.00	0.00	0	0.00%	0.00%	0.00%	-0.56%	-241.03%	-233.99%	-134.56%	-33.37%	-34.82%	-33.99%
371	2013	(343.73)	0.00	1,068.29	(1,068)		NA	-47.81%	-47.81%	-48.46%	-289.13%	-252.96%	-140.35%	-33.79%	-35.16%
371	2014	165.88	0.00	225.00	(225)	-135.64%	727.18%	-779.65%	-53.88%	-53.88%	-54.49%	-282.93%	-251.02%	-140.32%	-33.85%
371	2015	0.00	0.00	0.00	0	NA	-135.64%	727.18%	-779.65%	-53.88%	-54.49%	-282.93%	-251.02%	-140.32%	-33.85%
371	2016	4,777.79	0.00	5,665.23	(5,665)	-118.57%	-118.57%	-119.15%	-151.27%	-140.76%	-96.94%	-96.94%	-97.14%	-194.57%	-208.30%
371	2017	43,373.52	0.00	10,375.76	(10,376)	-23.92%	-33.31%	-33.31%	-36.13%	-35.88%	-34.29%	-34.29%	-34.29%	-34.32%	-52.94%
371	2018	0.00	0.00	0.00	0	NA	-23.92%	-33.31%	-33.31%	-33.67%	-36.13%	-35.88%	-34.29%	-34.29%	-34.32%
371	2019	0.00	0.00	0.00	0	NA	NA	-23.92%	-33.31%	-33.67%	-36.13%	-35.88%	-34.29%	-34.29%	-34.32%
371	2020	0.00	0.00	0.00	0	NA	NA	NA	-23.92%	-33.31%	-33.31%	-33.67%	-36.13%	-35.88%	-34.29%

PSCO DEPRECIATION STUDY AS OF DECEMBER 31, 2020
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
373	2000	98,205.47	173,644.65	324,446.67	(150,802)	-153.56%									
373	2001	1,713,403.65	213,178.42	258,742.58	(45,564)	-2.66%	-10.84%								
373	2002	1,748,839.38	173,644.65	324,446.67	(150,802)	-8.62%	-5.67%	-9.75%							
373	2003	645,565.66	213,178.42	258,742.58	(45,564)	-7.06%	-8.20%	-5.89%	-9.34%						
373	2004	1,418,230.08	173,644.65	324,446.67	(150,802)	-10.63%	-9.51%	-9.11%	-7.11%	-9.66%					
373	2005	2,337,524.91	213,178.42	258,742.58	(45,564)	-1.95%	-5.23%	-5.50%	-6.39%	-5.57%					
373	2006	4,341,019.85	36,687.93	324,624.27	(287,936)	-6.63%	-4.99%	-5.98%	-6.06%	-6.49%	-5.95%	-7.13%			
373	2007	2,423,135.67	140,803.36	702,038.67	(561,235)	-23.16%	-12.56%	-9.63%	-9.94%	-9.77%	-9.62%	-8.80%			
373	2008	5,390,446.44	0.00	1,006,445.47	(1,006,445)	-18.67%	-20.06%	-15.27%	-13.12%	-12.90%	-12.67%	-12.28%	-11.46%	-12.15%	
373	2009	4,864,507.09	(0.10)	967,673.99	(967,674)	-19.89%	-19.25%	-20.00%	-16.59%	-14.82%	-14.54%	-14.31%	-13.88%	-13.11%	-13.66%
373	2010	2,619,644.68	612.38	882,911.55	(882,299)	-33.68%	-24.72%	-22.19%	-22.34%	-18.87%	-17.07%	-16.68%	-16.42%	-15.89%	-15.07%
373	2011	1,839,154.90	13,724.00	1,009,303.66	(995,580)	-54.13%	-42.12%	-30.52%	-26.18%	-25.75%	-21.89%	-19.93%	-19.41%	-19.10%	-18.44%
373	2012	2,877,154.04	20,055.00	907,547.69	(887,493)	-30.85%	-39.93%	-37.70%	-30.60%	-26.94%	-26.49%	-22.95%	-21.11%	-20.58%	-20.28%
373	2013	3,612,483.65	17,247.00	1,428,748.29	(1,411,501)	-39.07%	-35.43%	-39.56%	-38.15%	-32.53%	-29.01%	-28.41%	-25.03%	-23.25%	-22.69%
373	2014	2,247,265.00	72,276.00	1,193,647.00	(1,121,371)	-49.90%	-43.22%	-39.15%	-41.75%	-40.15%	-34.69%	-31.01%	-30.28%	-26.88%	-25.09%
373	2015	3,380,778.57	38,227.02	849,364.80	(811,138)	-23.99%	-34.34%	-36.19%	-34.92%	-37.45%	-36.86%	-33.01%	-30.13%	-29.55%	-26.59%
373	2016	1,637,097.61	146,934.38	2,593,020.20	(2,446,086)	-149.42%	-64.91%	-60.27%	-53.23%	-48.55%	-49.21%	-46.97%	-41.26%	-36.99%	-35.90%
373	2017	3,809,530.95	103,871.76	2,444,189.41	(2,340,318)	-61.43%	-87.88%	-63.41%	-60.67%	-55.36%	-51.34%	-51.61%	-49.47%	-44.12%	-39.87%
373	2018	9,978,293.21	21,891.60	1,299,776.89	(1,277,885)	-12.81%	-26.24%	-39.31%	-36.56%	-37.98%	-38.14%	-37.38%	-38.43%	-38.04%	-35.65%
373	2019	17,211,635.73	29,767.51	2,796,198.74	(2,766,431)	-16.07%	-14.87%	-20.60%	-27.06%	-26.77%	-28.13%	-29.07%	-29.19%	-30.17%	-30.36%
373	2020	2,593,750.55	460,037.97	2,255,034.56	(1,794,997)	-69.20%	-23.03%	-19.61%	-24.35%	-30.16%	-29.62%	-30.74%	-31.41%	-31.38%	-32.23%
390	2000	0.00	0.00	0.00	0	NA									
390	2001	0.00	0.00	0.00	0	NA	NA								
390	2002	3,500.00	2,430.28	3,362.79	(933)	-26.64%	-26.64%	-26.64%							
390	2003	4,290,174.48	0.00	22,786.81	(22,787)	-0.53%	-0.55%	-0.55%	-0.55%						
390	2004	0.00	0.00	0.00	0	NA	-0.53%	-0.55%	-0.55%	-0.55%					
390	2005	136,750.16	0.00	0.00	0	0.00%	0.00%	-0.51%	-0.54%		-0.54%				
390	2006	0.00	0.00	0.00	0	NA	0.00%	0.00%	-0.51%	-0.54%	-0.54%	-0.54%			
390	2007	926,847.78	0.00	1.19	(1)	0.00%	0.00%	0.00%	0.00%	-0.43%	-0.44%	-0.44%	-0.44%		
390	2008	23,794.20	0.00	25,445.56	(25,446)	-106.94%	-2.68%	-2.68%	-2.34%	-2.34%	-0.90%	-0.91%	-0.91%	-0.91%	
390	2009	0.00	0.00	38,615.13	(38,615)	NA	-269.23%	-6.74%	-6.74%	-5.89%	-5.89%	-1.62%	-1.63%	-1.63%	-1.63%
390	2010	50,179.00	0.00	0.00	0	0.00%	-76.95%	-86.60%	-6.40%	-6.40%	-5.63%	-5.63%	-1.60%	-1.62%	-1.62%
390	2011	0.00	0.00	0.00	0	NA	-76.95%	-86.60%	-6.40%	-6.40%	-5.63%	-5.63%	-1.60%	-1.62%	-1.62%
390	2012	3,092.00	0.00	0.00	0	0.00%	0.00%	0.00%	-72.49%	-83.13%	-6.38%	-6.38%	-5.62%	-5.62%	-1.60%
390	2013	362,704.84	2,810.51	88,693.05	(85,883)	-23.68%	-23.48%	-23.48%	-20.65%	-29.93%	-34.10%	-10.97%	-10.97%	-9.97%	-9.97%
390	2014	8,529.72	0.00	2,503.10	(2,503)	-29.35%	-23.81%	-23.61%	-23.61%	-20.82%	-29.92%	-34.01%	-11.09%	-11.09%	-10.08%
390	2015	37,516.92	0.00	20,240.85	(20,241)	-53.95%	-49.39%	-26.58%	-26.38%	-26.38%	-23.51%	-31.87%	-35.55%	-12.22%	-12.22%
390	2016	0.00	0.00	0.00	0	NA	-53.95%	-49.39%	-26.58%	-26.38%	-26.38%	-23.51%	-31.87%	-35.55%	-12.22%
390	2017	126,180.00	(100.00)	234,722.54	(234,823)	-186.10%	-186.10%	-155.81%	-149.55%	-64.20%	-63.84%	-63.84%	-58.39%	-64.95%	-66.59%
390	2018	0.00	0.00	0.00	0	NA	-186.10%	-186.10%	-155.81%	-149.55%	-64.20%	-63.84%	-63.84%	-58.39%	-64.95%
390	2019	(207.00)	0.00	0.00	0	0.00%	0.00%	-186.41%	-186.41%	-156.01%	-149.73%	-64.23%	-63.86%	-63.86%	-58.41%
390	2020	0.00	0.00	0.00	0	NA	0.00%	0.00%	-186.41%	-186.41%	-156.01%	-149.73%	-64.23%	-63.86%	-63.86%
391	2000	535.00	0.00	0.00	0	0.00%									
391	2001	121,034.73	0.00	0.00	0	0.00%	0.00%								
391	2002	16,807.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%						
391	2003	19,262.38	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%						
391	2004	1,842.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%					
391	2005	815,826.68	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
391	2006	744,866.88	41.00	0.00	41	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
391	2007	226,363.92	0.00	1.17	(1)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
391	2008	821,471.22	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
391	2009	4,057,823.15	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
391	2010	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
391	2011	25,474.25	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
391	2012	182,255.18	0.00	1,507.50	(1,508)	-0.83%	-0.73%	-0.73%	-0.04%	-0.03%	-0.03%	-0.02%	-0.02%	-0.02%	-0.02%
391	2013	2,824.97	0.00	0.00	0	0.00%	-0.81%	-0.72%	-0.72%	-0.04%	-0.03%	-0.03%	-0.02%	-0.02%	-0.02%
391	2014	20,280.28	0.00	0.00	0	0.00%	0.00%	-0.73%	-0.65%	-0.04%	-0.03%	-0.03%	-0.03%	-0.02%	-0.02%
391	2015	0.01	0.00	337.58	(338)	-3375800.00%	-1.66%	-1.46%	-0.90%	-0.80%	-0.80%	-0.04%	-0.04%	-0.03%	-0.03%
391	2016	0.00	0.00	0.00	0	NA	-3375800.00%	-1.66%	-1.46%	-0.90%	-0.80%	-0.80%	-0.04%	-0.04%	-0.03%
391	2017	1,351,752.99	0.00	0.00	0	0.00%	0.00%	-0.02%	-0.02%	-0.02%	-0.12%	-0.12%	-0.12%	-0.03%	-0.03%
391	2018	20,732.00	0.00	0.00	0	0.00%	0.00%	0.00%	-0.02%	-0.02%	-0.12%	-0.12%	-0.12%	-0.12%	-0.03%
391	2019	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	-0.02%	-0.02%	-0.12%	-0.12%	-0.12%	-0.12%
391	2020	54,917.17	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	-0.02%	-0.02%	-0.02%	-0.11%	-0.11%
3912	2015	1,581,120.20	0.00	7,505.25	(7,505)	-0.47%									
3912	2016	724,030.16	0.00	0.00	0	0.00%	NA								
3912	2017	8,708.23	0.00	0.00	0	0.00%	0.00%	-0.32%							
3912	2018	334,743.35	0.00	0.00	0	0.00%	0.00%	0.00%	-0.28%						
3912	2019	868,059.93	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	-0.21%					
3912	2020	875,492.22	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	-0.17%				

**PSCO DEPRECIATION STUDY AS OF DECEMBER 31, 2020
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

	Activity															
FERC Account	Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %	
393	2000	0.00	0.00	0.00	0	NA										
393	2001	3,498.00	0.00	0.00	0	0.00%	0.00%									
393	2002	7,404.00	0.00	0.00	0	0.00%	0.00%	0.00%								
393	2003	363.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%							
393	2004	103.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%						
393	2005	11,634.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
393	2006	3,189.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
393	2007	588,699.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
393	2008	817,991.22	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
393	2009	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
393	2010	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
393	2011	0.00	0.00	0.00	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
393	2012	0.00	0.00	0.00	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
393	2013	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
393	2014	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	
393	2015	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	
393	2016	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	
393	2017	117,243.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
393	2018	41,409.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
393	2019	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
393	2020	8,314.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
394	2000	0.00	0.00	0.00	0	NA										
394	2001	35,436.00	0.00	0.00	0	0.00%	0.00%									
394	2002	34,818.00	0.00	0.00	0	0.00%	0.00%	0.00%								
394	2003	18,337.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%							
394	2004	38,917.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%						
394	2005	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%					
394	2006	66,449.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
394	2007	324,214.70	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
394	2008	172,586.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
394	2009	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
394	2010	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
394	2011	0.00	0.00	15,492.74	(15,493)	NA	NA	NA	-8.98%	-3.12%	-2.75%	-2.75%	-2.57%	-2.50%	-2.36%	
394	2012	0.00	0.00	751.50	(752)	NA	NA	NA	NA	-9.41%	-3.27%	-2.88%	-2.88%	-2.70%	-2.62%	
394	2013	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	-9.41%	-3.27%	-2.88%	-2.70%	-2.70%	
394	2014	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	-9.41%	-3.27%	-2.88%	-2.88%	
394	2015	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	-9.41%	-2.88%	-2.88%	
394	2016	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	-9.41%	-3.27%	
394	2017	1,378,933.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	-0.05%	-1.18%	-1.18%	-1.18%	-1.05%	
394	2018	406,448.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.04%	-0.91%	-0.91%	-0.91%	
394	2019	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.04%	-0.91%	-0.91%	
394	2020	1,986,299.00	(30.65)	0.00	(31)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.02%	-0.43%	
395	2000	1.00	0.00	0.00	0	0.00%										
395	2001	23,574.00	0.00	0.00	0	0.00%	0.00%									
395	2002	11,753.00	0.00	0.00	0	0.00%	0.00%	0.00%								
395	2003	10,790.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%							
395	2004	26,128.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%						
395	2005	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%					
395	2006	474,712.00	4,389.00	0.00	4,389	0.92%	0.88%	0.86%	0.84%	0.80%	0.80%	0.80%				
395	2007	294,671.00	0.00	0.00	0	0.00%	0.57%	0.57%	0.55%	0.54%	0.54%	0.52%	0.52%			
395	2008	476,572.00	0.00	0.00	0	0.00%	0.00%	0.35%	0.35%	0.35%	0.34%	0.34%	0.33%	0.33%		
395	2009	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.35%	0.35%	0.35%	0.34%	0.34%	0.33%	0.33%	
395	2010	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.35%	0.35%	0.35%	0.34%	0.33%	0.33%	
395	2011	0.00	0.00	0.00	0	NA	NA	NA	0.00%	0.00%	0.35%	0.35%	0.34%	0.34%	0.34%	
395	2012	0.00	0.00	0.00	0	NA	NA	NA	NA	0.00%	0.00%	0.35%	0.35%	0.35%	0.34%	
395	2013	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.35%	0.35%	0.35%	
395	2014	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.35%	0.35%	
395	2015	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.35%	
395	2016	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	
395	2017	4,712,961.98	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
395	2018	154,003.55	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
395	2019	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
395	2020	492,540.59	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

**PSCO DEPRECIATION STUDY AS OF DECEMBER 31, 2020
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

		Activity						2- yr	3- yr	4- yr	5- yr	6- yr	7- yr	8- yr	9- yr	10- yr
FERC Account	Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %
397	2000	0.00	0.00	0.00	0	NA										
397	2001	2,451,094.00	0.00	0.00	0	0.00%	0.00%									
397	2002	567,891.00	0.00	0.00	0	0.00%	0.00%									
397	2003	1,625,458.00	0.00	0.00	0	0.00%	0.00%	0.00%								
397	2004	123,846.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%							
397	2005	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%						
397	2006	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
397	2007	588,699.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
397	2008	444,999.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
397	2009	21,665.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
397	2010	0.00	0.00	7,228.29	(7,228)	NA	-33.36%	-1.55%	-0.68%	-0.68%	-0.68%	-0.68%	-0.61%	-0.26%	-0.21%	-0.12%
397	2011	6,369,072.30	0.00	50,954.99	(50,955)	-0.80%	-0.91%	-0.91%	-0.85%	-0.78%	-0.78%	-0.78%	-0.78%	-0.77%	-0.63%	-0.60%
397	2012	60,863.00	0.00	35,812.49	(35,812)	-58.84%	-1.35%	-1.46%	-1.46%	-1.36%	-1.36%	-1.26%	-1.26%	-1.26%	-1.24%	-1.02%
397	2013	2,059,443.65	29.47	3,692.98	(3,664)	-0.18%	-1.86%	-1.07%	-1.15%	-1.15%	-1.09%	-1.02%	-1.02%	-1.02%	-1.02%	-1.01%
397	2014	1,479,784.00	0.00	9,116.77	(9,117)	-0.62%	-0.36%	-1.35%	-1.00%	-1.07%	-1.07%	-1.02%	-0.97%	-0.97%	-0.87%	-0.80%
397	2015	1,241,559.36	0.00	1,290.94	(1,291)	-0.10%	-0.38%	-0.29%	-1.03%	-0.90%	-0.96%	-0.96%	-0.93%	-0.88%	-0.88%	-0.88%
397	2016	1,869,761.08	0.00	0.00	0	0.00%	-0.04%	-0.23%	-0.21%	-0.74%	-0.77%	-0.83%	-0.82%	-0.80%	-0.80%	-0.76%
397	2017	7,295.62	0.00	959.85	(960)	-13.16%	-0.05%	-0.07%	-0.25%	-0.23%	-0.76%	-0.78%	-0.83%	-0.83%	-0.83%	-0.80%
397	2018	96,751.05	0.00	12,576.66	(12,577)	-13.00%	-13.01%	-0.69%	-0.46%	-0.51%	-0.41%	-0.93%	-0.87%	-0.92%	-0.92%	-0.92%
397	2019	0.01	0.00	460,381.20	(460,381)	-460381200.00%	-488.84%	-455.49%	-24.01%	-14.78%	-10.32%	-7.22%	-7.69%	-4.36%	-4.41%	-4.41%
397	2020	2,220,003.76	4,346.23	31,979.34	(27,633)	-1.24%	-21.98%	-21.61%	-21.58%	-11.96%	-9.25%	-7.40%	-5.75%	-6.10%	-3.91%	-3.91%
398	2000	0.00	0.00	0.00	0	NA										
398	2001	533.00	0.00	0.00	0	0.00%	0.00%									
398	2002	849.00	0.00	0.00	0	0.00%	0.00%	0.00%								
398	2003	52.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%							
398	2004	391.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%							
398	2005	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%						
398	2006	160,185.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
398	2007	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
398	2008	476,572.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
398	2009	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
398	2010	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
398	2011	0.00	0.00	0.00	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
398	2012	0.00	0.00	0.00	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
398	2013	164,973.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
398	2014	4,529.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
398	2015	4,082.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
398	2016	17,250.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
398	2017	2,644.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
398	2018	(867.00)	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
398	2019	66,366.58	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
398	2020	23,538.51	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**PSCO DEPRECIATION STUDY AS OF DECEMBER 31, 2020
 COMMON GENERAL PLANT
 RETIREMENTS, GROSS SALVAGE, AND REMOVAL COST ANALYSIS**

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Structures and Improvements															
	390 390,,390.06, 390.08	1998	1,913,177.00	0.00	0.00	0.00	0.00%								
	390 390,,390.06, 390.08	1999	761,023.00	0.00	0.00	0.00	0.00%	0.00%							
	390 390,,390.06, 390.08	2000	0.00	0.00	0.00	0.00	NA	0.00%	0.00%						
	390 390,,390.06, 390.08	2001	0.00	0.00	0.00	0.00	NA	NA	0.00%						
	390 390,,390.06, 390.08	2002	20,495.00	0.00	(141.81)	141.81	0.69%	0.69%	0.69%	0.02%	0.01%				
	390 390,,390.06, 390.08	2003	0.00	0.00	0.00	0.00	NA	0.69%	0.69%	0.02%		0.01%			
	390 390,,390.06, 390.08	2004	16,411.00	0.00	0.00	0.00	0.00%	0.00%	0.38%	0.38%	0.02%	0.01%			
	390 390,,390.06, 390.08	2005	660,965.75	0.00	1,375.51	(1,375.51)	-0.21%	-0.20%	-0.20%	-0.18%	-0.18%	-0.18%	-0.08%	-0.04%	
	390 390,,390.06, 390.08	2006	0.00	0.00	0.00	0.00	NA	-0.21%	-0.20%	-0.18%	-0.18%	-0.18%	-0.08%	-0.04%	
	390 390,,390.06, 390.08	2007	1,784,351.31	0.00	103,123.54	(103,123.54)	-5.78%	-5.78%	-4.27%	-4.24%	-4.24%	-4.20%	-4.20%	-4.20%	-3.22%
	390 390,,390.06, 390.08	2008	5,503.81	0.00	162,953.28	(162,953.28)	-2960.74%	-14.87%	-14.87%	-10.91%	-10.84%	-10.84%	-10.75%	-10.75%	-8.23%
	390 390,,390.06, 390.08	2009	920,402.04	0.00	0.00	0.00	0.00%	-17.60%	-9.82%	-9.82%	-7.93%	-7.89%	-7.89%	-7.84%	-7.84%
	390 390,,390.06, 390.08	2010	48,205.00	0.00	1,031.35	(1,031.35)	-2.14%	-0.11%	-16.83%	-9.68%	-9.68%	-7.85%	-7.81%	-7.81%	-7.76%
	390 390,,390.06, 390.08	2011	1,927,039.58	755.05	607,743.25	(606,988.20)	-31.50%	-30.78%	-21.00%	-26.57%	-18.66%	-18.66%	-16.37%	-16.32%	-16.26%
	390 390,,390.06, 390.08	2012	2,002,495.39	47,496.36	108,507.83	(61,011.47)	-3.05%	-17.00%	-16.82%	-13.66%	-16.97%	-13.98%	-13.98%	-12.74%	-12.71%
	390 390,,390.06, 390.08	2013	1,001,111.79	41,647.46	546,710.96	(505,063.50)	-50.45%	-18.85%	-23.79%	-23.58%	-19.90%	-22.64%	-18.73%	-18.73%	-17.26%
	390 390,,390.06, 390.08	2014	972,410.22	1,688.96	119,379.96	(117,691.00)	-12.10%	-31.56%	-17.20%	-21.87%	-21.71%	-18.80%	-21.15%	-17.99%	-16.73%
	390 390,,390.06, 390.08	2015	647,382.94	37,211.84	44,513.12	(7,301.28)	-1.13%	-7.72%	-24.04%	-14.95%	-19.82%	-19.69%	-17.28%	-19.43%	-16.81%
	390 390,,390.06, 390.08	2016	2,771,298.19	5,631.47	65,709.23	(60,077.76)	-2.17%	-1.97%	-4.21%	-12.80%	-10.16%	-14.57%	-14.51%	-13.21%	-14.78%
	390 390,,390.06, 390.08	2017	1,091,061.29	197,213.80	270,928.02	(73,714.22)	-6.76%	-3.46%	-3.13%	-4.72%	-11.78%	-9.72%	-13.75%	-13.70%	-12.59%
	390 390,,390.06, 390.08	2018	132,482.97	(197,186.84)	230,499.30	(427,686.14)	-322.82%	-40.98%	-14.06%	-12.25%	-12.23%	-18.01%	-14.53%	-17.63%	-17.56%
	390 390,,390.06, 390.08	2019	1,211,186.77	0.00	216,207.22	(216,207.22)	-17.85%	-47.92%	-29.47%	-14.94%	-13.41%	-13.22%	-17.99%	-14.94%	-17.66%
	390 390,,390.06, 390.08	2020	4,100,081.16	1,282.50	185,454.23	(184,171.73)	-4.49%	-7.54%	-15.21%	-13.80%	-10.34%	-9.74%	-9.95%	-13.35%	-11.87%
Office Furniture and Equipment															
	391	1998	406,022.00	0.00	0.00	0.00	0.00%								
	391	1999	0.00	0.00	0.00	0.00	NA	0.00%							
	391	2000	13,372.00	0.00	0.00	0.00	0.00%	0.00%							
	391	2001	8,302,580.42	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%					
	391	2002	2,957,084.51	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%					
	391	2003	1,184,539.96	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%				
	391	2004	238,704.95	(5,908.64)	0.00	(5,908.64)	-2.48%	-0.42%	-0.13%	-0.05%	-0.05%	-0.05%	-0.05%		
	391	2005	15,359,586.35	1,304.51	0.00	1,304.51	0.01%	-0.03%	-0.03%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	
	391	2006	826,908.00	260.00	0.00	260.00	0.03%	0.01%	-0.03%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.01%
	391	2007	524,994.49	2,018.57	5,163.77	(3,145.20)	-0.60%	-0.21%	-0.01%	-0.04%	-0.04%	-0.04%	-0.03%	-0.03%	-0.03%
	391	2008	0.00	942.00	0.00	942.00	NA	-0.42%	-0.14%	0.00%	-0.04%	-0.04%	-0.03%	-0.02%	-0.02%
	391	2009	0.00	0.00	0.00	0.00	NA	NA	-0.42%	-0.14%	0.00%	-0.04%	-0.04%	-0.03%	-0.02%
	391	2010	0.00	0.00	0.00	0.00	NA	NA	-0.42%	-0.14%	0.00%	-0.04%	-0.04%	-0.03%	-0.02%
	391	2011	0.00	0.00	11,965.10	(11,965.10)	NA	NA	NA	NA	-2.70%	-1.03%	-0.08%	-0.11%	-0.10%
	391	2012	0.00	0.00	500.25	(500.25)	NA	NA	NA	NA	NA	-2.79%	-1.07%	-0.08%	-0.11%
	391	2013	0.00	231,098.00	231,213.55	(115.55)	NA	NA	NA	NA	NA	NA	-2.82%	-1.07%	-0.08%
	391	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	-1.07%	-0.08%
	391	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	-2.82%	-1.07%
	391	2016	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	-2.82%
	391	2017	15,268,425.80	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.08%	-0.08%	-0.08%
	391	2018	2,178,938.61	0.00	16,165.84	(16,165.84)	-0.74%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.10%	-0.16%	-0.16%
	391	2019	139,330.14	0.00	0.00	0.00	0.00%	-0.70%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.10%	-0.16%
	391	2020	3,320,454.75	0.00	1.48	(1.48)	0.00%	0.00%	-0.29%	-0.08%	-0.08%	-0.08%	-0.08%	-0.08%	-0.14%

**PSCO DEPRECIATION STUDY AS OF DECEMBER 31, 2020
COMMON GENERAL PLANT
RETIREMENTS, GROSS SALVAGE, AND REMOVAL COST ANALYSIS**

FERC	Activity	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr	3- yr	4- yr	5- yr	6- yr	7- yr	8- yr	9- yr	10- yr
	Year						Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	
Computer Hardware															
391.04	1998	1,454.00	0.00	0.00	0.00	0.00%									
391.04	1999	0.00	0.00	0.00	0.00	NA	0.00%								
391.04	2000	7,460.00	0.00	0.00	0.00	0.00%	0.00%	0.00%							
391.04	2001	1,931,474.73	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%						
391.04	2002	2,700,391.98	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%					
391.04	2003	746,513.40	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%					
391.04	2004	0.00	(5,190.34)	0.00	(5,190.34)	NA	-0.70%	-0.15%	-0.10%	-0.10%	-0.10%	-0.10%			
391.04	2005	15,247,752.87	269.00	0.00	269.00	0.00%	-0.03%	-0.03%	-0.03%	-0.02%	-0.02%	-0.02%	-0.02%		
391.04	2006	1,093,705.93	0.00	0.00	0.00	0.00%	0.00%	-0.03%	-0.03%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	
391.04	2007	3,957,402.59	113,951.45	0.00	113,951.45	2.88%	2.26%	0.56%	0.54%	0.52%	0.46%	0.42%	0.42%	0.42%	0.42%
391.04	2008	12,398,293.35	0.00	1.85	(1.85)	0.00%	0.70%	0.65%	0.35%	0.33%	0.33%	0.30%	0.29%	0.29%	0.29%
391.04	2009	1,083,393.29	0.00	0.00	0.00	0.00%	0.00%	0.65%	0.61%	0.34%	0.32%	0.32%	0.29%	0.28%	0.28%
391.04	2010	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.65%	0.61%	0.34%	0.32%	0.32%	0.29%	0.28%
391.04	2011	18,921,999.12	61,754.82	439,561.46	(377,806.64)	-2.00%	-2.00%	-1.89%	-1.17%	-0.73%	-0.70%	-0.50%	-0.51%	-0.50%	-0.48%
391.04	2012	8,065,432.82	22,332.62	11,766.31	10,566.31	0.13%	-1.36%	-1.36%	-1.31%	-0.91%	-0.57%	-0.56%	-0.42%	-0.42%	-0.42%
391.04	2013	6,304,039.49	15,554.19	(4,776.23)	20,330.42	0.32%	0.22%	-1.04%	-1.04%	-1.01%	-0.74%	-0.46%	-0.45%	-0.35%	-0.35%
391.04	2014	20,320,922.45	(11,211.48)	0.00	(11,211.48)	-0.06%	0.03%	0.06%	-0.67%	-0.67%	-0.65%	-0.53%	-0.34%	-0.34%	-0.28%
391.04	2015	18,395,405.10	0.00	103,307.58	(103,307.58)	-0.56%	-0.30%	-0.21%	-0.16%	-0.64%	-0.64%	-0.63%	-0.54%	-0.39%	-0.38%
391.04	2016	11,340,085.86	0.00	0.00	0.00	0.00%	-0.35%	-0.23%	-0.17%	-0.13%	-0.55%	-0.55%	-0.55%	-0.48%	-0.34%
391.04	2017	15,425,069.61	0.00	0.00	0.00	0.00%	0.00%	-0.23%	-0.17%	-0.13%	-0.10%	-0.47%	-0.47%	-0.46%	-0.41%
391.04	2018	11,728,718.74	7,015.48	0.00	7,015.48	0.06%	0.03%	0.02%	-0.17%	-0.14%	-0.10%	-0.08%	-0.41%	-0.41%	-0.41%
391.04	2019	2,049,585.20	0.00	0.00	0.00	0.00%	0.05%	0.02%	0.02%	-0.16%	-0.14%	-0.10%	-0.08%	-0.40%	-0.40%
391.04	2020	24,855,103.71	4,000.00	51.97	3,948.03	0.02%	0.01%	0.03%	0.02%	0.02%	-0.11%	-0.10%	-0.08%	-0.06%	-0.33%
Stores Equipment															
393	1998	1,677.00	0.00	0.00	0.00	0.00%									
393	1999	0.00	0.00	0.00	0.00	NA	0.00%								
393	2000	0.00	0.00	0.00	0.00	NA	NA	0.00%							
393	2001	19,994.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%						
393	2002	21,140.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%					
393	2003	13,554.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
393	2004	25,958.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
393	2005	11,768.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
393	2006	140,840.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
393	2007	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
393	2008	124,464.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
393	2009	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
393	2010	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
393	2011	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
393	2012	0.00	0.00	0.00	0.00	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
393	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
393	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
393	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%
393	2016	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%
393	2017	344,912.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
393	2018	13,105.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
393	2019	98,618.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
393	2020	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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FERC	Activity	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr	3- yr	4- yr	5- yr	6- yr	7- yr	8- yr	9- yr	10- yr
	Year						Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %
Tools and Shop Equipment															
394	1998	78,230.00	0.00	0.00	0.00	0.00%									
394	1999	0.00	0.00	0.00	0.00	NA	0.00%								
394	2000	0.00	0.00	0.00	0.00	NA	NA	0.00%							
394	2001	2,966.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%						
394	2002	23,182.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%					
394	2003	11,760.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%					
394	2004	34,727.00	3,334.98	0.00	3,334.98	9.60%	7.17%	4.79%	4.59%	4.59%	4.59%	2.21%			
394	2005	18,972.00	11,310.62	0.00	11,310.62	59.62%	27.27%	22.37%	16.52%	15.99%	15.99%	15.99%	8.62%		
394	2006	122,944.00	6,053.00	0.00	6,053.00	4.92%	12.24%	11.72%	10.99%	9.78%	9.65%	9.65%	9.65%	7.07%	
394	2007	0.00	77,411.80	0.00	77,411.80	NA	67.89%	66.78%	55.54%	52.07%	46.37%	45.73%	45.73%	45.73%	33.51%
394	2008	604,926.00	3,381.00	0.00	3,381.00	0.56%	13.36%	11.93%	13.14%	12.99%	12.79%	12.43%	12.38%	12.38%	12.38%
394	2009	0.00	0.00	0.00	0.00	NA	0.56%	13.36%	11.93%	13.14%	12.99%	12.79%	12.43%	12.38%	12.38%
394	2010	0.00	0.00	0.00	0.00	NA	NA	0.56%	13.36%	11.93%	13.14%	12.99%	12.79%	12.43%	12.38%
394	2011	0.00	0.00	16,560.80	(16,560.80)	NA	NA	NA	-2.18%	10.62%	9.66%	10.93%	10.87%	10.71%	10.40%
394	2012	0.00	0.00	17,919.59	(17,919.59)	NA	NA	NA	NA	-5.14%	7.66%	7.19%	8.53%	8.57%	8.45%
394	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	-5.14%	7.66%	7.19%	8.53%	8.57%
394	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	-5.14%	7.66%	7.19%	8.53%
394	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	-5.14%	7.66%	7.19%
394	2016	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	-5.14%	7.66%
394	2017	2,385,352.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	-0.75%	-1.45%	-1.45%	-1.45%	-1.04%
394	2018	2,340,818.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.38%	-0.73%	-0.73%	-0.73%
394	2019	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.38%	-0.73%	-0.73%
394	2020	299,855.72	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.36%	-0.69%
Laboratory Equipment															
395	2006	0.00	0.00	0.00	0.00	NA									
395	2007	23,058.00	0.00	0.00	0.00	0.00%	0.00%								
395	2008	16,792.00	0.00	0.00	0.00	0.00%	0.00%	NA							
395	2009	2,814.00	0.00	0.00	0.00	0.00%	0.00%	NA	NA						
395	2010	0.00	0.00	0.00	0.00	NA	0.00%	NA	NA	NA					
395	2011	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%				
395	2012	0.00	0.00	0.00	0.00	NA	NA	NA	NA	0.00%	0.00%	0.00%			
395	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%		
395	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	
395	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0
395	2016	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
395	2017	399,536.69	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
395	2018	1,730.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
395	2019	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
395	2020	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**PSCO DEPRECIATION STUDY AS OF DECEMBER 31, 2020
 COMMON GENERAL PLANT
 RETIREMENTS, GROSS SALVAGE, AND REMOVAL COST ANALYSIS**

FERC	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Communication Equipment															
397	1998	724,305.00	0.00	0.00	0.00	0.00%									
397	1999	6,433,188.00	0.00	0.00	0.00	0.00%	0.00%								
397	2000	0.00	0.00	0.00	0.00	NA	0.00%	0.00%							
397	2001	277,218.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%						
397	2002	625,868.00	0.00	0.00	0.00	0.00%	0.00%	0.00%		0.00%					
397	2003	549,049.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
397	2004	921,634.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
397	2005	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
397	2006	4,354,403.16	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
397	2007	2,230,630.13	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
397	2008	1,573,117.00	0.00	1,000.65	(1,000.65)	-0.06%	-0.03%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
397	2009	4,213,728.00	0.00	0.00	0.00	0.00%	-0.02%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
397	2010	0.00	0.00	0.00	0.00	NA	0.00%	-0.02%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
397	2011	8,480,670.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	-0.01%	-0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
397	2012	6,151,270.90	0.00	4,086.69	(4,086.69)	-0.07%	-0.03%	-0.03%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%
397	2013	16,670,726.48	0.00	8,726.89	(8,726.89)	-0.05%	-0.06%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	-0.03%	-0.03%	-0.03%
397	2014	0.00	0.00	0.00	0.00	NA	-0.05%	-0.06%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	-0.03%	-0.03%
397	2015	7,972,479.21	0.00	500.35	(500.35)	-0.01%	-0.01%	-0.04%	-0.04%	-0.03%	-0.03%	-0.03%	-0.03%	-0.03%	-0.03%
397	2016	3,582,441.07	0.00	0.00	0.00	0.00%	0.00%	0.00%	-0.03%	-0.04%	-0.03%	-0.03%	-0.03%	-0.03%	-0.03%
397	2017	12,962.68	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	-0.03%	-0.04%	-0.03%	-0.03%	-0.03%	-0.03%
397	2018	9,407,228.09	0.00	24,858.07	(24,858.07)	-0.26%	-0.26%	-0.19%	-0.12%	-0.12%	-0.09%	-0.09%	-0.07%	-0.07%	-0.07%
397	2019	0.00	0.00	0.00	0.00	NA	-0.26%	-0.26%	-0.19%	-0.12%	-0.09%	-0.09%	-0.09%	-0.07%	-0.07%
397	2020	20,614.64	(746.70)	0.00	(746.70)	-3.62%	-3.62%	-0.27%	-0.27%	-0.20%	-0.12%	-0.12%	-0.09%	-0.09%	-0.07%
Miscellaneous Equipment															
398	1998	49,467.00	0.00	0.00	0.00	0.00%									
398	1999	0.00	0.00	0.00	0.00	NA	0.00%								
398	2000	0.00	0.00	0.00	0.00	NA	NA	0.00%							
398	2001	14,365.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%						
398	2002	7,919.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%					
398	2003	2,220.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
398	2004	20,083.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
398	2005	4,321.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
398	2006	304,317.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
398	2007	13,776.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
398	2008	400.00	0.00	800.52	(800.52)	-200.13%	-5.65%	-0.25%	-0.25%	-0.23%	-0.23%	-0.23%	-0.22%	-0.22%	-0.22%
398	2009	0.00	0.00	0.00	0.00	NA	-200.13%	-5.65%	-0.25%	-0.25%	-0.23%	-0.23%	-0.23%	-0.22%	-0.22%
398	2010	0.00	0.00	500.25	(500.25)	NA	NA	-325.19%	-9.18%	-0.41%	-0.40%	-0.38%	-0.38%	-0.37%	-0.35%
398	2011	2,584.25	0.00	0.00	0.00	0.00%	-19.36%	-19.36%	-43.59%	-7.76%	-0.41%	-0.40%	-0.38%	-0.37%	-0.37%
398	2012	0.00	0.00	3,852.48	(3,852.48)	NA	-149.08%	-168.43%	-168.43%	-172.68%	-30.75%	-1.60%	-1.58%	-1.49%	-1.48%
398	2013	1,024.00	0.00	250.43	(250.43)	-24.46%	-400.67%	-113.71%	-127.57%	-127.57%	-134.81%	-30.38%	-1.68%	-1.66%	-1.56%
398	2014	55,284.00	0.00	0.00	0.00	0.00%	-0.44%	-7.29%	-6.97%	-7.82%	-7.82%	-9.11%	-7.40%	-1.43%	-1.42%
398	2015	119,456.00	0.00	0.00	0.00	0.00%	0.00%	-0.14%	-2.33%	-2.30%	-2.58%	-2.58%	-3.02%	-2.81%	-1.09%
398	2016	54,063.88	0.00	0.00	0.00	0.00%	0.00%	0.00%	-0.11%	-1.79%	-1.77%	-1.98%	-1.98%	-2.32%	-2.19%
398	2017	23,377.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	-0.10%	-1.62%	-1.60%	-1.80%	-1.80%	-2.11%
398	2018	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	-0.10%	-1.62%	-1.60%	-1.80%	-1.80%
398	2019	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	-0.10%	-1.62%	-1.60%	-1.80%
398	2020	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	-0.10%	-1.62%	-1.60%

PUBLIC SERVICE OF COLORADO
FLEET PROCEEDS 2014-2020 Electric and Common

Year	Account	Original Cost	Sales Proceeds	Salvage %
2014	392010	116,278.18	14,940.00	12.85%
2015	392010	61,640.00	4,536.00	7.36%
2016	392010	51,698.00	4,645.00	8.98%
2017	392010	177,594.25	25,316.00	14.25%
2018	392010	529,034.00	46,948.01	8.87%
2019	392010	235,404.75	24,234.01	10.29%
2020	392010	132,319.52	14,781.00	11.17%
Total	392010	1,303,968.70	135,400.02	10.38%
2014	392020	293,173.57	25,677.00	8.76%
2015	392020	1,048,199.35	80,299.01	7.66%
2016	392020	1,400,965.66	154,735.51	11.04%
2017	392020	418,879.30	34,980.50	8.35%
2018	392020	812,317.19	99,842.35	12.29%
2019	392020	882,565.30	138,690.00	15.71%
2020	392020	1,424,874.06	188,055.00	13.20%
Total	392020	6,280,974.43	722,279.37	11.50%
2014	392030	37,470.00	6,091.00	16.26%
2015	392030	99,884.00	37,835.00	37.88%
2016	392030	146,199.00	21,826.69	14.93%
2017	392030	67,892.00	2,506.01	3.69%
2018	392030	137,829.95	23,663.00	17.17%
2019	392030	41,653.43	6,640.52	15.94%
2020	392030	352,266.01	88,838.97	25.22%
Total	392030	883,194.39	187,401.19	21.22%

PUBLIC SERVICE OF COLORADO
FLEET PROCEEDS 2014-2020 Electric and Common

Year	Account	Original Cost	Sales Proceeds	Salvage %
2014	392040	1,770,341.34	162,976.00	9.21%
2015	392040	2,368,181.99	236,678.00	9.99%
2016	392040	2,149,949.04	251,463.00	11.70%
2017	392040	2,143,200.27	187,250.00	8.74%
2018	392040	2,407,973.67	345,745.00	14.36%
2019	392040	1,757,610.64	175,020.00	9.96%
2020	392040	4,068,685.60	329,225.00	8.09%
Total		16,665,942.55	1,688,357.00	10.13%
2014	396000	149,057.76	86,060.00	57.74%
2015	396000	82,230.70	54,940.00	66.81%
2016	396000	286,930.76	67,360.18	23.48%
2017	396000	0.00	0.00	
2018	396000	414,976.84	162,308.00	39.11%
2019	396000	292,059.12	62,330.00	21.34%
2020	396000	1,020,938.73	371,736.00	36.41%
Total		2,246,193.91	804,734.18	35.83%

APPENDIX F
Production Composite Net Salvage

Public Service of Colorado
Comparison of Plant,, Book Depreciation Reserve, and Reallocated Reserve
At December 31, 2020

Plant/ Unit/FERC Account	Description	Plant Balance 12/31/2020 (1)	Per Books Total Reserve Balance 12/31/2020 (2)	Reallocated Total Reserve Balance 12/31/2020 (3)	Difference (4)
<u>ELECTRIC INTANGIBLE</u>					
301.00	Organization Costs				
302.00	Franchises and Consents	17,129,579	6,444,663	6,444,663	0
303.00	Miscellaneous Intangible Plant	12,615,042	8,005,133	8,005,133	0
303.03	Misc Computer Software - 3 Year	0	0	0	0
303.07	Misc Computer Software - 7 Year	74,885,913	44,210,053	44,210,053	0
303.10	Misc Computer Software - 10 Year	67,176,579	7,594,262	7,594,262	0
303.15	Misc Computer Software - 15 Year	0	0	0	0
	Total Electric Intangible Plant	171,807,113	66,254,111	66,254,111	0
<u>STEAM PRODUCTION</u>					
Cameo Common	310.2 Land Rights	1,392	1,226	1,392	166
Cherokee Unit 2 SC	314 Turbogenerator Units	1,822,036	1,377,672	1,193,457	(184,216)
Cherokee Unit 2 SC	315 Accessory Electric Equipment	2,060,951	1,368,940	1,423,670	54,730
Cherokee Unit 2 SC	Total	3,882,987	2,746,613	2,617,127	(129,486)
Cherokee Unit 4	311 Structures and Improvements	11,176,565	7,421,565	9,087,467	1,665,902
Cherokee Unit 4	312 Boiler Plant Equipment	41,421,999	34,927,797	32,716,691	(2,211,106)
Cherokee Unit 4	312 Boiler Plant Equipment AQIR	2,094,832	5,072,627	1,539,040	(3,533,587)
Cherokee Unit 4	314 Turbogenerator Units	26,921,788	15,867,397	21,069,556	5,202,159
Cherokee Unit 4	315 Accessory Electric Equipment	8,681,064	6,138,523	7,262,345	1,123,822
Cherokee Unit 4	315.2 Computers and Peripherals	3,233,582	2,348,536	2,988,770	640,233
Cherokee Unit 4	316 Miscellaneous Power Plant Equipment	548,747	312,792	332,434	19,642
Cherokee Unit 4	Total	94,078,576	72,089,238	74,996,302	2,907,064
Cherokee Common	310.2 Land Rights	12,865,962	8,288,711	9,103,317	814,605
Cherokee Common	310.3 Water Rights	112,245	64,622	70,631	6,009
Cherokee Common	311 Structures and Improvements	43,733,073	25,299,960	29,475,194	4,175,234
Cherokee Common	312 Boiler Plant Equipment	10,756,698	(3,556)	6,878,802	6,882,357
Cherokee Common	312 Boiler Plant Equipment AQIR	2,461,276	8,810,095	1,864,014	(6,946,081)
Cherokee Common	314 Turbogenerator Units	229,286	103,633	185,470	81,837
Cherokee Common	315 Accessory Electric Equipment	9,369,122	6,353,052	7,764,227	1,411,175
Cherokee Common	315.2 Computers and Peripherals	0	(41,268)		41,268
Cherokee Common	316 Miscellaneous Power Plant Equipment	1,654,248	1,540,781	1,251,407	(289,375)
Cherokee Common	Total	81,181,909	50,416,032	56,593,062	6,177,030
Coal Cars	312 Boiler Plant Equipment	20,020,245	8,929,788	9,551,389	621,601
					0

Public Service of Colorado
Comparison of Plant,, Book Depreciation Reserve, and Reallocated Reserve
At December 31, 2020

Plant/ Unit/FERC Account	Description	Plant Balance 12/31/2020	Per Books Total Reserve Balance 12/31/2020	Reallocated Total Reserve Balance 12/31/2020	Difference
		(1)	(2)	(3)	(4)
Comanche Unit 1	311 Structures and Improvements	16,633,155	10,849,144	10,849,144	0
Comanche Unit 1	312 Boiler Plant Equipment	216,416,165	119,448,342	119,448,342	0
Comanche Unit 1	314 Turbogenerator Units	40,220,828	20,387,658	20,387,658	0
Comanche Unit 1	315 Accessory Electric Equipment	20,471,436	12,314,198	12,314,198	0
Comanche Unit 1	315.2 Computers and Peripherals	1,407,501	567,331	567,331	0
Comanche Unit 1	316 Miscellaneous Power Plant Equipment	914,298	374,259	374,259	0
Comanche Unit 1	Total	296,063,384	163,940,932	163,940,932	0
Comanche Unit 2	311 Structures and Improvements	8,413,195	5,294,861	5,294,861	0
Comanche Unit 2	312 Boiler Plant Equipment	177,575,948	92,705,581	92,705,581	0
Comanche Unit 2	314 Turbogenerator Units	40,368,504	19,728,169	19,728,169	0
Comanche Unit 2	315 Accessory Electric Equipment	22,984,266	11,518,199	11,518,199	0
Comanche Unit 2	315.2 Computers and Peripherals	0	0	0	0
Comanche Unit 2	316 Miscellaneous Power Plant Equipment	871,236	463,933	463,933	0
Comanche Unit 2	Total	250,213,149	129,710,744	129,710,744	0
Comanche Cm Unit Retire with 1 & 2	311 Structures and Improvements	1,505,849	1,003,604	1,003,604	0
Comanche Cm Unit Retire with 1 & 2	312 Boiler Plant Equipment	14,842,287	6,679,996	6,679,996	0
Comanche Cm Unit Retire with 1 & 2	314 Turbogenerator Units	2,133,205	986,382	986,382	0
Comanche Cm Unit Retire with 1 & 2	315 Accessory Electric Equipment	1,643,329	194,984	194,984	0
Comanche Cm Unit Retire with 1 & 2	315.2 Computers and Peripherals	190,989	52,230	52,230	0
Comanche Cm Unit Retire with 1 & 2	316 Miscellaneous Power Plant Equipment	661,437	(216,098)	(216,098)	0
Comanche Cm Unit Retire with 1 & 2	Total	20,977,095	8,701,098	8,701,098	0
Comanche Unit 3	310.2 Land Rights	8,159	1,561	1,561	0
Comanche Unit 3	311 Structures and Improvements	129,287,485	20,583,253	20,583,253	0
Comanche Unit 3	312 Boiler Plant Equipment	544,630,626	76,580,346	76,580,346	0
Comanche Unit 3	314 Turbogenerator Units	166,669,836	30,170,281	30,170,281	0
Comanche Unit 3	315 Accessory Electric Equipment	90,629,149	14,509,807	14,509,807	0
Comanche Unit 3	315.2 Computers and Peripherals	0	0	0	0
Comanche Unit 3	316 Miscellaneous Power Plant Equipment	19,398,331	3,512,761	3,512,761	0
Comanche Unit 3	Total	950,623,587	145,358,010	145,358,010	0
Comanche Cm Retire with Unit 3	311 Structures and Improvements	31,692,101	14,671,592	14,671,592	0
Comanche Cm Retire with Unit 3	312 Boiler Plant Equipment	18,715,540	4,203,214	4,203,214	0
Comanche Cm Retire with Unit 3	314 Turbogenerator Units	178,872	59,098	59,098	0
Comanche Cm Retire with Unit 3	315 Accessory Electric Equipment	2,434,794	873,849	873,849	0
Comanche Cm Retire with Unit 3	315.2 Computers and Peripherals	0	0	0	0
Comanche Cm Retire with Unit 3	316 Miscellaneous Power Plant Equipment	1,892,038	691,868	691,868	0
Comanche Cm Retire with Unit 3	Total	54,913,345	20,499,620	20,499,620	0

Public Service of Colorado
Comparison of Plant,, Book Depreciation Reserve, and Reallocated Reserve
At December 31, 2020

Plant/ Unit/FERC Account	Description	Plant Balance 12/31/2020	Per Books Total Reserve Balance 12/31/2020	Reallocated Total Reserve Balance 12/31/2020	Difference
		(1)	(2)	(3)	(4)
Craig Unit 1	311 Structures and Improvements	6,681,129	5,488,154	5,488,154	0
Craig Unit 1	312 Boiler Plant Equipment	18,516,678	15,378,991	15,378,991	0
Craig Unit 1	314 Turbogenerator Units	2,342,209	1,367,822	1,367,822	0
Craig Unit 1	315 Accessory Electric Equipment	2,901,979	2,320,811	2,320,811	0
Craig Unit 1	315.2 Computers and Peripherals	0	0	0	0
Craig Unit 1	316 Miscellaneous Power Plant Equipment	122,465	105,353	105,353	0
Craig Unit 1	Total	30,564,460	24,661,130	24,661,130	0
Craig Unit 2	311 Structures and Improvements	6,571,154	4,003,963	4,097,670	93,706
Craig Unit 2	312 Boiler Plant Equipment	33,300,984	10,135,016	10,982,421	847,406
Craig Unit 2	314 Turbogenerator Units	7,102,887	3,530,345	3,127,137	(403,207)
Craig Unit 2	315 Accessory Electric Equipment	3,564,960	2,164,918	2,160,019	(4,899)
Craig Unit 2	315.2 Computers and Peripherals	0	0	0	0
Craig Unit 2	316 Miscellaneous Power Plant Equipment	139,310	79,194	74,343	(4,851)
Craig Unit 2	Total	50,679,294	19,913,435	20,441,591	528,155
Craig Common	311 Structures and Improvements	7,300,852	4,356,462	4,537,949	181,487
Craig Common	312 Boiler Plant Equipment	23,740,228	15,393,803	12,182,706	(3,211,097)
Craig Common	314 Turbogenerator Units	3,300,265	1,864,708	1,800,250	(64,458)
Craig Common	315 Accessory Electric Equipment	2,111,220	1,236,845	1,289,963	53,117
Craig Common	315.2 Computers and Peripherals	319,851	130,799	297,845	167,046
Craig Common	316 Miscellaneous Power Plant Equipment	2,006,357	933,789	824,580	(109,209)
Craig Common	Total	38,778,773	23,916,406	20,933,293	(2,983,113)
Hayden Unit 1	311 Structures and Improvements	6,751,016	5,090,312	5,644,514	554,203
Hayden Unit 1	312 Boiler Plant Equipment	122,772,414	70,479,548	61,972,105	(8,507,442)
Hayden Unit 1	314 Turbogenerator Units	17,831,841	11,914,733	11,549,281	(365,452)
Hayden Unit 1	315 Accessory Electric Equipment	5,142,587	3,633,272	3,890,844	257,572
Hayden Unit 1	315.2 Computers and Peripherals	1,135,642	547,448	982,833	435,385
Hayden Unit 1	316 Miscellaneous Power Plant Equipment	257,721	155,027	163,839	8,812
Hayden Unit 1	Total	153,891,220	91,820,340	84,203,417	(7,616,922)
Hayden Unit 2	311 Structures and Improvements	27,926,499	18,189,046	13,468,445	(4,720,601)
Hayden Unit 2	312 Boiler Plant Equipment	99,358,411	42,160,444	43,829,941	1,669,497
Hayden Unit 2	314 Turbogenerator Units	15,131,935	8,252,539	8,404,043	151,504
Hayden Unit 2	315 Accessory Electric Equipment	6,993,246	4,014,496	4,347,259	332,763
Hayden Unit 2	315.2 Computers and Peripherals	975,875	344,433	658,110	313,678
Hayden Unit 2	316 Miscellaneous Power Plant Equipment	1,165,183	325,021	360,289	35,268
Hayden Unit 2	Total	151,551,148	73,285,979	71,068,088	(2,217,891)

Public Service of Colorado
Comparison of Plant,, Book Depreciation Reserve, and Reallocated Reserve
At December 31, 2020

Plant/ Unit/FERC Account	Description	Plant Balance 12/31/2020	Per Books Total Reserve Balance 12/31/2020	Reallocated Total Reserve Balance 12/31/2020	Difference
		(1)	(2)	(3)	(4)
Hayden Common	311 Structures and Improvements	7,904,667	3,268,371	3,494,931	226,560
Hayden Common	312 Boiler Plant Equipment	29,313,231	19,912,979	19,446,970	(466,010)
Hayden Common	314 Turbogenerator Units	1,590,973	961,287	915,886	(45,401)
Hayden Common	315 Accessory Electric Equipment	299,321	144,191	164,399	20,207
Hayden Common	315.2 Computers and Peripherals	0	0	0	0
Hayden Common	316 Miscellaneous Power Plant Equipment	1,970,611	856,256	837,041	(19,215)
Hayden Common	Total	41,078,804	25,143,085	24,859,226	(283,858)
Pawnee Unit 1	311 Structures and Improvements	141,874,484	79,615,241	87,759,324	8,144,083
Pawnee Unit 1	312 Boiler Plant Equipment	567,806,245	209,973,172	190,283,175	(19,689,997)
Pawnee Unit 1	314 Turbogenerator Units	75,873,783	29,634,293	34,045,784	4,411,491
Pawnee Unit 1	315 Accessory Electric Equipment	61,689,230	32,898,614	35,878,769	2,980,155
Pawnee Unit 1	315.2 Computers and Peripherals	8,163,408	3,147,538	6,699,052	3,551,514
Pawnee Unit 1	316 Miscellaneous Power Plant Equipment	6,182,794	3,158,781	3,280,327	121,545
Pawnee Unit 1	Total	861,589,944	358,427,639	357,946,430	(481,209)
Pawnee Common	311 Structures and Improvements	20,560,345	5,418,235	8,155,110	2,736,875
Pawnee Common	312 Boiler Plant Equipment	25,954,446	18,415,700	19,224,340	808,640
Pawnee Common	314 Turbogenerator Units	309,543	235,063	254,478	19,414
Pawnee Common	315 Accessory Electric Equipment	938,730	845,515	398,830	(446,685)
Pawnee Common	315.2 Computers and Peripherals	465,779	139,163	394,604	255,440
Pawnee Common	316 Miscellaneous Power Plant Equipment	2,950,489	2,078,992	2,205,096	126,104
Pawnee Common	Total	51,179,333	27,132,669	30,632,457	3,499,788
Zuni Common	310.3 Water Rights	586,847	608,173	586,847	(21,326)
	Total Steam Production	3,151,855,493	1,247,302,155	1,247,302,155	0

HYDRAULIC PRODUCTION

Ames	331 Structures and Improvements	399,964	65,433	90,914	25,482
Ames	332 Reservoirs, Dams and Waterways	9,790,217	2,667,211	2,773,978	106,766
Ames	333 Waterwheels, Turbines and Generators	156,202	61,957	82,554	20,596
Ames	334 Accessory Electric Equipment	1,760,800	633,943	653,351	19,408
Ames	334.2 Computers and Peripherals	0	0	0	0
Ames	335 Misc. Power Plant Equipment	102,063	36,352	40,660	4,309
Ames	335.2 Recreational Facilities	168,012	61,116	67,805	6,689
Ames	336 Roads, Railroads and Bridges	21,231	7,021	7,745	724
Ames	Total	12,398,488	3,533,034	3,717,007	183,973

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At December 31, 2020

Plant/ Unit/FERC Account	Description	Plant Balance 12/31/2020	Per Books Total Reserve Balance 12/31/2020	Reallocated Total Reserve Balance 12/31/2020	Difference
		(1)	(2)	(3)	(4)
Cabin Creek	331 Structures and Improvements	20,153,917	6,573,640	6,810,080	236,440
Cabin Creek	332 Reservoirs, Dams and Waterways	21,375,865	11,631,184	13,316,799	1,685,615
Cabin Creek	333 Waterwheels, Turbines and Generators	19,676,896	9,364,039	9,882,074	518,035
Cabin Creek	334 Accessory Electric Equipment	4,738,508	2,267,606	2,182,333	(85,273)
Cabin Creek	334.2 Computers and Peripherals	56,206	28,600	56,206	27,606
Cabin Creek	335 Misc. Power Plant Equipment	696,051	298,015	292,504	(5,511)
Cabin Creek	335.2 Recreational Facilities	3,927	1,902	1,815	(87)
Cabin Creek	336 Roads, Railroads and Bridges	453,762	241,474	282,441	40,967
Cabin Creek	Total	67,155,131	30,406,460	32,824,252	2,417,792
Georgetown	331 Structures and Improvements	147,604	119,868	65,423	(54,445)
Georgetown	332 Reservoirs, Dams and Waterways	20,294,802	5,175,872	4,584,380	(591,491)
Georgetown	333 Waterwheels, Turbines and Generators	384,215	62,228	38,495	(23,733)
Georgetown	334 Accessory Electric Equipment	522,378	400,796	217,870	(182,926)
Georgetown	334.2 Computers and Peripherals	0	0	0	0
Georgetown	335 Misc. Power Plant Equipment	1,317	956	694	(262)
Georgetown	335.2 Recreational Facilities	240,335	181,514	105,213	(76,301)
Georgetown	336 Roads, Railroads and Bridges	0	0	0	0
Georgetown	Total	21,590,651	5,941,234	5,012,075	(929,158)
Salida	331 Structures and Improvements	82,936	142,870	130,485	(12,386)
Salida	332 Reservoirs, Dams and Waterways	2,704,463	3,569,861	3,656,629	86,768
Salida	333 Waterwheels, Turbines and Generators	24,873	98,735	47,384	(51,351)
Salida	334 Accessory Electric Equipment	273,607	460,128	428,411	(31,717)
Salida	334.2 Computers and Peripherals	0	0	0	0
Salida	335 Misc. Power Plant Equipment	1,900	3,424	3,565	141
Salida	335.2 Recreational Facilities	151,492	218,329	238,424	20,094
Salida	336 Roads, Railroads and Bridges	20,450	31,788	33,275	1,487
Salida	Total	3,259,721	4,525,135	4,538,173	13,037
Shoshone	331 Structures and Improvements	4,215,418	819,938	577,922	(242,015)
Shoshone	332 Reservoirs, Dams and Waterways	16,859,400	4,517,329	3,454,035	(1,063,295)
Shoshone	333 Waterwheels, Turbines and Generators	3,668,464	953,685	724,118	(229,567)
Shoshone	334 Accessory Electric Equipment	3,331,273	857,538	640,346	(217,192)
Shoshone	334.2 Computers and Peripherals	0	0	0	0
Shoshone	335 Misc. Power Plant Equipment	878,735	267,346	181,963	(85,382)
Shoshone	335.2 Recreational Facilities	0	0	0	0
Shoshone	336 Roads, Railroads and Bridges	9,247	3,660	3,880	220
Shoshone	Total	28,962,536	7,419,496	5,582,265	(1,837,232)

Public Service of Colorado
Comparison of Plant,, Book Depreciation Reserve, and Reallocated Reserve
At December 31, 2020

Plant/ Unit/FERC Account	Description	Plant Balance 12/31/2020	Per Books Total Reserve Balance 12/31/2020	Reallocated Total Reserve Balance 12/31/2020	Difference
		(1)	(2)	(3)	(4)
Tacoma	331 Structures and Improvements	310,681	85,396	86,425	1,028
Tacoma	332 Reservoirs, Dams and Waterways	17,318,247	3,074,886	2,639,592	(435,294)
Tacoma	333 Waterwheels, Turbines and Generators	1,214,415	(528,616)	425,338	953,954
Tacoma	334 Accessory Electric Equipment	2,876,031	989,947	716,187	(273,760)
Tacoma	334.2 Computers and Peripherals	0	0	0	0
Tacoma	335 Misc. Power Plant Equipment	213,111	105,372	80,388	(24,984)
Tacoma	335.2 Recreational Facilities	478,920	252,760	206,133	(46,627)
Tacoma	336 Roads, Railroads and Bridges	270,175	151,877	129,147	(22,730)
Tacoma	Total	22,681,580	4,131,622	4,283,210	151,588
	Total Hydraulic Production	156,048,107	55,956,982	55,956,982	0
<u>OTHER PRODUCTION</u>					
Alamosa	341 Structures and Improvements	526,020	492,768	411,604	(81,164)
Alamosa	342 Fuel Holders, Producers, and Accessories	331,421	343,149	314,579	(28,570)
Alamosa	343 Prime Movers	0	0	0	0
Alamosa	344 Generators	7,625,547	7,253,530	6,868,041	(385,489)
Alamosa	345 Accessory Electric Equipment	994,564	696,209	619,480	(76,729)
Alamosa	345.2 Computers and Peripherals	0	0	0	0
Alamosa	346 Miscellaneous Power Plant Equipment	296,893	147,732	166,503	18,771
Alamosa	Total	9,774,446	8,933,388	8,380,207	(553,180)
Blue Spruce	341 Structures and Improvements	0	0	0	0
Blue Spruce	342 Fuel Holders, Producers, and Accessories	0	0	0	0
Blue Spruce	343 Prime Movers	0	0	0	0
Blue Spruce	344 Generators	218,253,183	56,193,231	55,721,611	(471,620)
Blue Spruce	345 Accessory Electric Equipment	923,556	163,796	138,601	(25,195)
Blue Spruce	345.2 Computers and Peripherals	0	0	0	0
Blue Spruce	346 Miscellaneous Power Plant Equipment	0	0	0	0
Blue Spruce	Total	219,176,738	56,357,027	55,860,213	(496,814)
Cherokee 5-7	341 Structures and Improvements	126,064,022	18,196,131	18,094,957	(101,174)
Cherokee 5-7	342 Fuel Holders, Producers, and Accessories	5,680,939	856,658	818,754	(37,904)
Cherokee 5-7	343 Prime Movers	131,493,260	19,691,469	17,661,363	(2,030,107)
Cherokee 5-7	344 Generators	244,245,248	22,121,971	31,644,727	9,522,756
Cherokee 5-7	345 Accessory Electric Equipment	63,675,645	9,377,324	9,196,451	(180,873)
Cherokee 5-7	345.2 Computers and Peripherals	0	0	0	0
Cherokee 5-7	346 Miscellaneous Power Plant Equipment	27,526,672	3,803,221	5,327,064	1,523,843
Cherokee 5-7	Total	598,685,786	74,046,774	82,743,315	8,696,541

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At December 31, 2020

Plant/ Unit/FERC Account	Description	Plant Balance 12/31/2020	Per Books Total Reserve Balance 12/31/2020	Reallocated Total Reserve Balance 12/31/2020	Difference
		(1)	(2)	(3)	(4)
Fruita	340 Land Rights	452	434	406	(28)
Fruita	341 Structures and Improvements	92,014	94,178	87,208	(6,969)
Fruita	342 Fuel Holders, Producers, and Accessories	599,152	559,995	490,012	(69,983)
Fruita	343 Prime Movers	0	0	0	0
Fruita	344 Generators	2,512,252	2,551,135	2,305,142	(245,993)
Fruita	345 Accessory Electric Equipment	74,773	71,843	56,527	(15,316)
Fruita	345.2 Computers and Peripherals	0	0	0	0
Fruita	346 Miscellaneous Power Plant Equipment	200,385	109,629	119,844	10,215
Fruita	Total	3,479,028	3,387,214	3,059,140	(328,074)
Ft Saint Vrain Unit 1	341 Structures and Improvements	22,903,499	14,830,542	15,312,798	482,256
Ft Saint Vrain Unit 1	342 Fuel Holders, Producers, and Accessories	3,664,793	2,423,234	2,008,930	(414,304)
Ft Saint Vrain Unit 1	343 Prime Movers	4,065,900	493,779	496,803	3,024
Ft Saint Vrain Unit 1	344 Generators	78,003,472	42,745,624	40,729,406	(2,016,217)
Ft Saint Vrain Unit 1	345 Accessory Electric Equipment	21,305,835	11,692,197	10,611,202	(1,080,996)
Ft Saint Vrain Unit 1	345.2 Computers and Peripherals	95,966	58,540	95,966	37,426
Ft Saint Vrain Unit 1	346 Miscellaneous Power Plant Equipment	3,788,835	2,489,727	3,229,880	740,153
Ft Saint Vrain Unit 1	Total	133,828,301	74,733,643	72,484,985	(2,248,658)
Ft Saint Vrain Unit 2	341 Structures and Improvements	30,833	3,965	4,005	40
Ft Saint Vrain Unit 2	342 Fuel Holders, Producers, and Accessories	594,312	98,550	149,964	51,414
Ft Saint Vrain Unit 2	343 Prime Movers	2,779,822	701,740	637,817	(63,923)
Ft Saint Vrain Unit 2	344 Generators	86,584,175	42,960,183	39,413,816	(3,546,367)
Ft Saint Vrain Unit 2	345 Accessory Electric Equipment	1,968,283	275,330	488,500	213,170
Ft Saint Vrain Unit 2	345.2 Computers and Peripherals	1,818,121	159,755	1,366,574	1,206,819
Ft Saint Vrain Unit 2	346 Miscellaneous Power Plant Equipment	538,315	(29,961)	113,268	143,229
Ft Saint Vrain Unit 2	Total	94,313,861	44,169,561	42,173,943	(1,995,617)
Ft Saint Vrain Unit 3	341 Structures and Improvements	0	0	0	0
Ft Saint Vrain Unit 3	342 Fuel Holders, Producers, and Accessories	659,565	71,562	148,379	76,817
Ft Saint Vrain Unit 3	343 Prime Movers	4,759,486	1,871,388	1,291,712	(579,676)
Ft Saint Vrain Unit 3	344 Generators	28,404,319	4,837,458	5,570,286	732,828
Ft Saint Vrain Unit 3	345 Accessory Electric Equipment	633,752	207,630	190,424	(17,206)
Ft Saint Vrain Unit 3	345.2 Computers and Peripherals	0	0	0	0
Ft Saint Vrain Unit 3	346 Miscellaneous Power Plant Equipment	44,486	(83,818)	5,583	89,402
Ft Saint Vrain Unit 3	Total	34,501,608	6,904,220	7,206,385	302,165

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Plant/ Unit/FERC Account	Description	Plant Balance 12/31/2020	Per Books Total Reserve Balance 12/31/2020	Reallocated Total Reserve Balance 12/31/2020	Difference
		(1)	(2)	(3)	(4)
Ft Saint Vrain Unit 4	341 Structures and Improvements	3,062,941	2,137,038	1,995,271	(141,767)
Ft Saint Vrain Unit 4	342 Fuel Holders, Producers, and Accessories	27,606,186	14,813,934	13,658,266	(1,155,667)
Ft Saint Vrain Unit 4	343 Prime Movers	2,761,168	245,692	319,471	73,780
Ft Saint Vrain Unit 4	344 Generators	93,927,607	36,363,891	33,826,988	(2,536,903)
Ft Saint Vrain Unit 4	345 Accessory Electric Equipment	7,848,198	3,770,133	3,650,341	(119,791)
Ft Saint Vrain Unit 4	345.2 Computers and Peripherals	0	0	0	0
Ft Saint Vrain Unit 4	346 Miscellaneous Power Plant Equipment	17,384	9,293	10,251	959
Ft Saint Vrain Unit 4	Total	135,223,484	57,339,980	53,460,590	(3,879,390)
Ft Saint Vrain Unit 5	341 Structures and Improvements	7,455,783	2,259,695	2,186,366	(73,329)
Ft Saint Vrain Unit 5	342 Fuel Holders, Producers, and Accessories	2,200,775	701,527	648,343	(53,184)
Ft Saint Vrain Unit 5	343 Prime Movers	1,327,090	251,709	184,423	(67,286)
Ft Saint Vrain Unit 5	344 Generators	59,827,684	17,637,152	16,797,775	(839,377)
Ft Saint Vrain Unit 5	345 Accessory Electric Equipment	12,563,319	3,766,344	3,625,448	(140,896)
Ft Saint Vrain Unit 5	345.2 Computers and Peripherals	0	0	0	0
Ft Saint Vrain Unit 5	346 Miscellaneous Power Plant Equipment	644,763	193,192	227,578	34,386
Ft Saint Vrain Unit 5	Total	84,019,415	24,809,617	23,669,932	(1,139,686)
Ft Saint Vrain Unit 6	341 Structures and Improvements	7,364,719	2,237,814	2,160,749	(77,065)
Ft Saint Vrain Unit 6	342 Fuel Holders, Producers, and Accessories	2,477,944	790,230	729,998	(60,232)
Ft Saint Vrain Unit 6	343 Prime Movers	1,327,207	253,668	185,607	(68,060)
Ft Saint Vrain Unit 6	344 Generators	62,860,470	18,945,857	17,223,868	(1,721,989)
Ft Saint Vrain Unit 6	345 Accessory Electric Equipment	9,197,849	2,854,158	2,697,691	(156,467)
Ft Saint Vrain Unit 6	345.2 Computers and Peripherals	0	0	0	0
Ft Saint Vrain Unit 6	346 Miscellaneous Power Plant Equipment	631,726	193,207	234,251	41,044
Ft Saint Vrain Unit 6	Total	83,859,913	25,274,933	23,232,164	(2,042,769)
Ft Saint Vrain Common	341 Structures and Improvements	13,330,432	4,972,746	5,775,647	802,902
Ft Saint Vrain Common	342 Fuel Holders, Producers, and Accessories	1,911,610	1,139,036	995,965	(143,071)
Ft Saint Vrain Common	343 Prime Movers	923,842	330,264	273,180	(57,083)
Ft Saint Vrain Common	344 Generators	43,015,810	27,174,547	22,499,667	(4,674,880)
Ft Saint Vrain Common	345 Accessory Electric Equipment	17,395,546	7,674,608	7,270,257	(404,351)
Ft Saint Vrain Common	345.2 Computers and Peripherals	403,578	(828,500)	214,674	1,043,174
Ft Saint Vrain Common	346 Miscellaneous Power Plant Equipment	1,753,887	383,707	485,998	102,291
Ft Saint Vrain Common	Total	78,734,705	40,846,407	37,515,389	(3,331,018)
Ft. Lupton CT	341 Structures and Improvements	191,963	177,574	168,660	(8,914)
Ft. Lupton CT	342 Fuel Holders, Producers, and Accessories	350,190	309,555	301,548	(8,007)
Ft. Lupton CT	343 Prime Movers	0	0	0	0
Ft. Lupton CT	344 Generators	12,539,804	11,131,257	10,439,719	(691,539)
Ft. Lupton CT	345 Accessory Electric Equipment	682,730	414,948	428,975	14,027
Ft. Lupton CT	345.2 Computers and Peripherals	0	0	0	0
Ft. Lupton CT	346 Miscellaneous Power Plant Equipment	4,773	4,153	3,408	(745)
Ft. Lupton CT	Total	13,769,460	12,037,487	11,342,309	(695,178)

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At December 31, 2020

Plant/ Unit/FERC Account	Description	Plant Balance 12/31/2020	Per Books Total Reserve Balance 12/31/2020	Reallocated Total Reserve Balance 12/31/2020	Difference
		(1)	(2)	(3)	(4)
Rocky Mountain	341 Structures and Improvements	8,956,582	(147,921)	1,388,513	1,536,434
Rocky Mountain	342 Fuel Holders, Producers, and Accessories	2,279,742	(421,821)	333,604	755,425
Rocky Mountain	343 Prime Movers	7,982,369	828,498	845,434	16,937
Rocky Mountain	344 Generators	408,620,837	93,020,064	101,567,164	8,547,100
Rocky Mountain	345 Accessory Electric Equipment	2,119,562	267,516	480,791	213,276
Rocky Mountain	345.2 Computers and Peripherals	0	0	0	0
Rocky Mountain	346 Miscellaneous Power Plant Equipment	774,543	74,019	92,168	18,149
Rocky Mountain	Total	430,733,634	93,620,355	104,707,675	11,087,320
Valmont 6	341 Structures and Improvements	15,622,333	9,785,537	11,513,145	1,727,608
Valmont 6	342 Fuel Holders, Producers, and Accessories	1,161,386	644,277	959,842	315,565
Valmont 6	343 Prime Movers	0	0	0	0
Valmont 6	344 Generators	9,251,296	7,544,249	6,805,130	(739,119)
Valmont 6	345 Accessory Electric Equipment	2,133,217	1,288,932	1,466,630	177,698
Valmont 6	345.2 Computers and Peripherals	0	0	0	0
Valmont 6	346 Miscellaneous Power Plant Equipment	82,117	84,486	71,920	(12,566)
Valmont 6	Total	28,250,349	19,347,480	20,816,666	1,469,187
Valmont 7 & 8	341 Structures and Improvements	3,429,684	229,550	105,336	(124,215)
Valmont 7 & 8	342 Fuel Holders, Producers, and Accessories	1,347,748	2,599,870	40,689	(2,559,181)
Valmont 7 & 8	343 Prime Movers	0	0	0	0
Valmont 7 & 8	344 Generators	6,923,940	3,130,296	219,729	(2,910,567)
Valmont 7 & 8	345 Accessory Electric Equipment	7,940,596	2,780,119	387,281	(2,392,837)
Valmont 7 & 8	345.2 Computers and Peripherals	0	0	0	0
Valmont 7 & 8	346 Miscellaneous Power Plant Equipment	162,661	58,366	5,632	(52,734)
Valmont 7 & 8	Total	19,804,631	8,798,201	758,667	(8,039,534)
Wind to Hydrogen	344 Generators	1,017,482	870,102	964,248	94,146
	Total Other Production	1,969,172,841	551,476,388	548,375,827	(3,100,561)

WIND PRODUCTION

Cheyenne Ridge WF	340 Land Rights	0	0	0	0
Cheyenne Ridge WF	341 Structures and Improvements	26,510,642	430,326	430,326	0
Cheyenne Ridge WF	342 Fuel Holders, Producers, and Accessories	0	0	0	0
Cheyenne Ridge WF	344 Generators	589,177,653	9,563,640	9,563,640	0
Cheyenne Ridge WF	345 Accessory Electric Equipment	0	0	0	0
Cheyenne Ridge WF	346 Miscellaneous Power Plant Equipment	39,107,591	634,590	634,590	0
Cheyenne Ridge WF	Total	654,795,885	10,628,555	10,628,555	0

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Comparison of Plant,, Book Depreciation Reserve, and Reallocated Reserve
At December 31, 2020

Plant/ Unit/FERC Account	Description	Plant Balance 12/31/2020 (1)	Per Books Total Reserve Balance 12/31/2020 (2)	Reallocated Total Reserve Balance 12/31/2020 (3)	Difference (4)
Ponnequin Wind	341 Structures and Improvements	0	22,804		(22,804)
Ponnequin Wind	344 Generators	0	753,718	3,898,760	3,145,042
Ponnequin Wind	345 Accessory Electric Equipment	0	21,677		(21,677)
Ponnequin Wind	Total	0	798,199	3,898,760	3,100,561
Rush Creek WF	340 Land Rights	0	0	0	0
Rush Creek WF	341 Structures and Improvements	0	0	0	0
Rush Creek WF	342 Fuel Holders, Producers, and Accessories	0	0	0	0
Rush Creek WF	344 Generators	897,481,357	79,442,536	79,442,536	0
Rush Creek WF	345 Accessory Electric Equipment	18,379	631	631	0
Rush Creek WF	346 Miscellaneous Power Plant Equipment	0	0	0	0
Rush Creek WF	Total	897,499,736	79,443,168	79,443,168	0
Total Wind Production		1,552,295,622	90,869,922	93,970,483	3,100,561
Total Production		6,829,372,062	1,945,605,447	1,945,605,447	(0)

TRANSMISSION

350.2 Land Rights	96,124,140	16,811,202	15,644,561	(1,166,641)
352 Structures and Improvements	140,331,126	11,390,447	20,794,894	9,404,447
353 Station Equipment	1,254,947,887	253,550,998	246,836,487	(6,714,511)
354 Towers and Fixtures	162,448,132	37,312,513	77,462,172	40,149,659
355 Poles and Fixtures	713,704,510	147,302,734	122,213,051	(25,089,684)
356 Overhead Conductors and Devices	395,884,944	87,021,670	74,626,989	(12,394,682)
357 Underground Conduit	47,278,487	10,768,768	8,755,677	(2,013,091)
358 Underground Conductors and Devices	72,023,257	20,863,524	18,694,624	(2,168,900)
359 Roads and Trails	3,949,563	1,387,994	1,381,397	(6,597)
Total Transmission	2,886,692,046	586,409,851	586,409,851	0

DISTRIBUTION

360.2 Land Rights	48,034,185	5,792,364	5,455,557	(336,807)
361 Structures and Improvements	100,313,565	18,783,848	21,540,215	2,756,367
362 Station Equipment	743,061,487	172,494,645	196,604,884	24,110,240
363 Energy Storage Equipment	0	0	0	0
364 Poles, Towers and Fixtures	470,714,126	108,307,668	125,569,680	17,262,012
365 Overhead Conductors and Devices	459,383,325	103,902,437	98,641,067	(5,261,370)
366 Underground Conduit	493,902,587	115,804,126	117,858,214	2,054,088
367 Underground Conductors and Devices	2,029,768,356	538,722,770	498,507,557	(40,215,213)
368 Line Transformers	631,352,446	201,074,360	184,256,288	(16,818,072)

Public Service of Colorado
Comparison of Plant,, Book Depreciation Reserve, and Reallocated Reserve
At December 31, 2020

Plant/ Unit/FERC Account	Description	Plant Balance 12/31/2020	Per Books Total Reserve Balance 12/31/2020	Reallocated Total Reserve Balance 12/31/2020	Difference
		(1)	(2)	(3)	(4)
	369 Services	23,234,652	23,481,213	23,005,394	(475,819)
	369.1 Services-Overhead	53,410,962	21,590,325	26,313,859	4,723,534
	369.2 Services-Underground	245,578,470	148,441,226	141,645,955	(6,795,271)
	370 Meters	164,096,208	84,984,454	75,362,667	(9,621,787)
	370.02 Meters - AGIS - AMI Equipment	8,551,008	354,263	588,887	234,624
	370.2 Meters-AMR	71,651,601	66,003,307	64,548,254	(1,455,054)
	371 Installation on Customer Premises	6,551,765	3,883,491	4,444,892	561,401
	371.4 Installations on Customer's Premises-EV	0	0	0	0
	373 Street Lighting and Signal Systems	179,254,398	37,668,869	66,945,996	29,277,127
	Total Distribution	5,728,859,142	1,651,289,366	1,651,289,366	0

ELECTRIC GENERAL

	389.2 Land Rights	0	0		0
	390 Structures and Improvements	11,906,292	2,456,207	1,901,965	(554,241)
	391 Office Furniture and Equipment	7,849,337	2,939,499	2,511,293	(428,206)
	391.2 Computer Hardware	27,086,580	11,839,703	9,931,937	(1,907,766)
	392.1 Transportation Equipment-Autos	965,002	586,500	628,181	41,681
	392.2 Transportation Equipment-Light Trucks	29,920,392	10,483,989	13,246,033	2,762,044
	392.3 Transportation Equipment-Trailers	7,636,594	2,809,159	2,017,737	(791,422)
	392.4 Transportation Equipment-Heavy Trucks	64,664,121	23,526,380	28,349,393	4,823,014
	393 Stores Equipment	156,423	59,837	79,004	19,167
	394 Tools, Shop and Garage Equipment	52,429,112	16,917,938	22,485,357	5,567,419
	395 Laboratory Equipment	2,102,610	461,505	1,109,095	647,591
	396 Power Operated Equipment	11,411,266	6,331,349	5,389,765	(941,584)
	397 Communication Equipment	194,847,615	63,557,772	54,484,166	(9,073,606)
	398 Miscellaneous Equipment	1,579,247	882,959	718,869	(164,089)
	Total Electric General	412,554,590	142,852,796	142,852,796	0
	Total Electric Plant	16,029,284,953	4,392,411,571	4,392,411,571	(0)

COMMON INTANGIBLE

	301 Organization Costs				
	302 Franchises and Consents	3,383,421	2,862,419	2,862,419	0
	303 Misc Computer Software-3 Year	14,423,656	7,616,195	7,616,195	0
	303.03 Misc Computer Software-7 Year	200,827,839	94,806,179	94,806,179	0
	303.07 Misc Computer Software-10 Year	9,940,144	7,161,249	7,161,249	0
	303.10 Misc Computer Software-15 Year	156,791,894	38,454,806	38,454,806	0
	Total Common Intangible	385,366,955	150,900,847	150,900,847	0

Public Service of Colorado
Comparison of Plant,, Book Depreciation Reserve, and Reallocated Reserve
At December 31, 2020

Plant/ Unit/FERC Account	Description	Plant Balance 12/31/2020 (1)	Per Books Total Reserve Balance 12/31/2020 (2)	Reallocated Total Reserve Balance 12/31/2020 (3)	Difference (4)
<u>COMMON GENERAL</u>					
	389.2 Land Rights	0	0	0	0
	390 Structures and Improvements	188,650,268	50,700,440	49,467,823	(1,232,617)
	390.07 Structures and Improvements - Leasehold Improvements	2,200,824	2,546,635	2,546,635	0
	390.85 Structures and Improvements - 1800 Larimer	17,126,036	11,407,116	11,407,116	0
	391 Office Furniture and Equipment	27,998,991	13,486,091	12,789,158	(696,933)
	391.04 Computer Hardware	170,911,026	81,604,495	84,303,494	2,698,999
	392.1 Transportation Equipment - Automobiles	2,618,398	1,418,463	1,605,948	187,485
	392.2 Transportation Equipment - Light Trucks	7,280,300	2,060,357	4,309,735	2,249,379
	392.3 Transportation Equipment - Trailers	3,359,668	636,539	829,173	192,634
	392.4 Transportation Equipment - Heavy Trucks	5,246,997	3,100,961	3,173,919	72,958
	393 Stores Equipment	349,039	263,072	282,260	19,188
	394 Tools and Shop Equipment	7,354,785	3,293,216	4,231,798	938,582
	395 Laboratory Equipment	228,526	39,607	78,051	38,444
	396 Power Operated Equipment	2,392,301	1,122,509	1,515,541	393,032
	397 Communication Equipment	73,787,628	29,127,085	24,330,864	(4,796,221)
	398 Miscellaneous Equipment	964,017	944,745	879,815	(64,930)
	Total Common General Plant	510,468,803	201,751,331	201,751,331	0
	Total Common Plant	895,835,758	352,652,179	352,652,179	0
	Total Electric and Common	16,925,120,711	4,745,063,750	4,745,063,750	(0)

APPENDIX G

Dismantling Cost Allocation by Unit/Account

Public Service of Colorado
 Generation Plant
 Computation of Composite Net Salvage
 At December 31, 2020

Production Unit	Account No.	Description	Plant Balance 12/31/2020 (1)	Interim Retirement \$	Interim Net Salvage %	Interim Net Salvage \$	Dismantling Cost \$	Total Net Salvage \$	Total Net Salvage %	B & M Estimate	Notes
STEAM PRODUCTION											
Cherokee Unit 2 SC	314	Turbogenerator Units	1,822,036	69,740	-15.00%	(10,461)	0	(10,461)	-0.57%		
Cherokee Unit 2 SC	315	Accessory Electric Equipment	2,060,951	68,867	-10.00%	(6,887)	0	(6,887)	-0.33%		
		Cherokee Unit 2 SC - Total/Composite	3,882,987	138,607		(17,348)	0	(17,348)	-0.45%	0	
Cherokee Unit 4	311	Structures and Improvements	11,176,565	210,833	-20.00%	(42,167)	(1,399,380)	(1,441,547)	-12.90%		
Cherokee Unit 4	312	Boiler Plant Equipment	41,421,999	2,019,596	-15.00%	(302,939)	(5,186,310)	(5,489,249)	-13.25%		
Cherokee Unit 4	312	Boiler Plant AQIR	2,094,832	89,613	0.00%	0	(262,287)	(262,287)	-12.52%		
Cherokee Unit 4	314	Turbogenerator Units	26,921,788	1,258,237	-15.00%	(188,735)	(3,370,787)	(3,559,523)	-13.22%		
Cherokee Unit 4	315	Accessory Electric Equipment	8,681,064	322,640	-10.00%	(32,264)	(1,086,927)	(1,119,191)	-12.89%		
Cherokee Unit 4	315.2	Computers and Peripherals	3,233,582	0	0.00%	0	0	0	0.00%		
Cherokee Unit 4	316	Miscellaneous Equipment	548,747	29,833	-5.00%	(1,492)	(68,707)	(70,198)	-12.79%		
		Cherokee Unit 4 - Total/Composite	94,078,576	3,930,751		(567,597)	(11,374,398)	(11,941,995)	-12.69%	(11,374,398)	
Cherokee Common	310.20	Land Rights	12,865,962	0	0.00%	0	0	0	0.00%		
Cherokee Common	310.30	Water Rights	112,245	0	0.00%	0	0	0	0.00%		
Cherokee Common	311	Structures and Improvements	43,733,073	411,124	-20.00%	(82,225)	(6,992,917)	(7,075,141)	-16.18%		
Cherokee Common	312	Boiler Plant Equipment	10,756,698	469,687	-15.00%	(70,453)	(1,719,996)	(1,790,449)	-16.64%		
Cherokee Common	312	Boiler Plant AQIR	2,461,276	105,288	0.00%	0	(393,558)	(393,558)	-15.99%		
Cherokee Common	314	Turbogenerator Units	229,286	7,507	-15.00%	(1,126)	(36,663)	(37,789)	-16.48%		
Cherokee Common	315	Accessory Electric Equipment	9,369,122	287,520	-10.00%	(28,752)	(1,498,122)	(1,526,874)	-16.30%		
Cherokee Common	316	Miscellaneous Equipment	1,654,248	92,385	-5.00%	(4,619)	(264,514)	(269,133)	-16.27%		
		Cherokee Common - Total/Composite	81,181,909	1,373,512		(187,175)	(10,905,769)	(11,092,945)	-13.66%	(10,905,769)	
Coal Cars	312	Boiler Plant Equipment	20,020,245	0	0.00%	0	0	0	0.00%		
Comanche Unit 1	311	Structures and Improvements	16,633,155	1,119,209	-20.00%	(223,842)	(504,105)	(727,946)	-4.38%		
Comanche Unit 1	312	Boiler Plant Equipment	216,416,165	19,474,614	-15.00%	(2,921,192)	(6,558,972)	(9,480,164)	-4.38%		
Comanche Unit 1	314	Turbogenerator Units	40,220,828	3,037,389	-15.00%	(455,608)	(1,218,981)	(1,674,590)	-4.16%		
Comanche Unit 1	315	Accessory Electric Equipment	20,471,436	1,659,058	-10.00%	(165,906)	(620,432)	(786,338)	-3.84%		
Comanche Unit 1	315.2	Computers and Peripherals	1,407,501	0	0.00%	0	0	0	0.00%		
Comanche Unit 1	316	Miscellaneous Equipment	914,298	114,005	-5.00%	(5,700)	(27,710)	(33,410)	-3.65%		
		Comanche Unit 1 - Total/Composite	296,063,384	25,404,275		(3,772,248)	(8,930,200)	(12,702,448)	-4.29%	(8,930,200)	
Comanche Unit 2	311	Structures and Improvements	8,413,195	889,654	-20.00%	(177,931)	(304,480)	(482,410)	-5.73%		
Comanche Unit 2	312	Boiler Plant Equipment	177,575,948	18,939,611	-15.00%	(2,840,942)	(6,426,606)	(9,267,547)	-5.22%		
Comanche Unit 2	314	Turbogenerator Units	40,368,504	4,272,232	-15.00%	(640,835)	(1,460,966)	(2,101,801)	-5.21%		
Comanche Unit 2	315	Accessory Electric Equipment	22,984,266	1,841,037	-10.00%	(184,104)	(831,818)	(1,015,921)	-4.42%		
Comanche Unit 2	316	Miscellaneous Equipment	871,236	139,766	-5.00%	(6,988)	(31,531)	(38,519)	-4.42%		
		Comanche Unit 2 - Total/Composite	250,213,149	26,082,298		(3,850,799)	(9,055,400)	(12,906,199)	-5.16%	(9,055,400)	
Comanche Cm Retire with Unit 1 & 2	311	Structures and Improvements	1,505,849	63,003	-20.00%	(12,601)	(631,901)	(644,501)	-42.80%		
Comanche Cm Retire with Unit 1 & 2	312	Boiler Plant Equipment	14,842,287	1,713,113	-15.00%	(256,967)	(6,228,280)	(6,485,247)	-43.69%		
Comanche Cm Retire with Unit 1 & 2	314	Turbogenerator Units	2,133,205	242,233	-15.00%	(36,335)	(895,159)	(931,494)	-43.67%		
Comanche Cm Retire with Unit 1 & 2	315	Accessory Electric Equipment	1,643,329	50,496	-10.00%	(5,050)	(689,591)	(694,641)	-42.27%		
Comanche Cm Retire with Unit 1 & 2	315.2	Computers and Peripherals	190,989	0	0.00%	0	0	0	0.00%		
Comanche Cm Retire with Unit 1 & 2	316	Miscellaneous Equipment	661,437	74,962	-5.00%	(3,748)	(277,559)	(281,307)	-42.53%		
		Comanche Cm Retire with Unit 1 & 2 - Total/Composite	20,977,095	2,143,807		(314,700)	(8,722,489)	(9,037,190)	-43.08%	(8,722,489)	
Comanche Unit 3	310.2	Land Rights	8,159	0	0.00%	0	0	0	0.00%		
Comanche Unit 3	311	Structures and Improvements	129,287,485	22,613,490	-20.00%	(4,522,698)	(1,308,495)	(5,831,193)	-4.51%		
Comanche Unit 3	312	Boiler Plant Equipment	544,630,626	216,596,067	-15.00%	(32,489,410)	(5,512,109)	(38,001,519)	-6.98%		
Comanche Unit 3	314	Turbogenerator Units	166,669,836	69,340,322	-15.00%	(10,401,048)	(1,686,835)	(12,087,884)	-7.25%		
Comanche Unit 3	315	Accessory Electric Equipment	90,629,149	24,623,204	-10.00%	(2,462,320)	(917,241)	(3,379,562)	-3.73%		
Comanche Unit 3	315.2	Computers and Peripherals	0	0	0.00%	0	0	0	0.00%		
Comanche Unit 3	316	Miscellaneous Equipment	19,398,331	10,037,284	-5.00%	(501,864)	(196,327)	(698,191)	-3.60%		
		Comanche Unit 3 - Total/Composite	950,623,587	343,210,366		(50,377,341)	(9,621,008)	(59,998,349)	-6.31%	(9,621,008)	
Comanche Cm Retire with Unit 3	311	Structures and Improvements	31,692,101	17,710,005	-20.00%	(3,542,001)	(20,152,265)	(23,694,266)	-74.76%		
Comanche Cm Retire with Unit 3	312	Boiler Plant Equipment	18,715,540	7,660,229	-15.00%	(1,149,034)	(11,900,774)	(13,049,808)	-69.73%		
Comanche Cm Retire with Unit 3	314	Turbogenerator Units	178,872	78,934	-15.00%	(11,840)	(113,741)	(125,581)	-70.21%		
Comanche Cm Retire with Unit 3	315	Accessory Electric Equipment	2,434,794	1,230,035	-10.00%	(123,004)	(1,548,228)	(1,671,232)	-68.64%		
Comanche Cm Retire with Unit 3	315.2	Computers and Peripherals	0	0	0.00%	0	0	0	0.00%		
Comanche Cm Retire with Unit 3	316	Miscellaneous Equipment	1,892,038	1,056,281	-5.00%	(52,814)	(1,203,102)	(1,255,916)	-66.38%		
		Comanche Cm Retire with Unit 3 - Total/Composite	54,913,345	27,735,484		(4,878,693)	(34,918,110)	(39,796,803)	-72.47%	(34,918,110)	

Public Service of Colorado
 Generation Plant
 Computation of Composite Net Salvage
 At December 31, 2020

Production Unit	Account No.	Description	Plant Balance 12/31/2020 (1)	Interim Retirement \$	Interim Net Salvage %	Interim Net Salvage \$	Dismantling Cost \$	Total Net Salvage \$	Total Net Salvage %	B & M Estimate	Notes
Craig Unit 1	311	Structures and Improvements	6,681,129	94,869	-20.00%	(18,974)	(170,045)	(189,019)	-2.83%		
Craig Unit 1	312	Boiler Plant Equipment	18,516,678	618,940	-15.00%	(92,841)	(471,277)	(564,118)	-3.05%		
Craig Unit 1	314	Turbogenerator Units	2,342,209	16,954	-15.00%	(2,543)	(59,613)	(62,156)	-2.65%		
Craig Unit 1	315	Accessory Electric Equipment	2,901,979	67,557	-10.00%	(6,756)	(73,860)	(80,615)	-2.78%		
Craig Unit 1	316	Miscellaneous Equipment	122,465	5,586	-5.00%	(279)	(3,117)	(3,396)	-2.77%		
Craig Unit 1 - Total/Composite			30,564,460	803,906		(121,393)	(777,911)	(899,304)	-2.94%	(777,911)	
Craig Unit 2	311	Structures and Improvements	6,571,154	838,890	-20.00%	(167,778)	(100,865)	(268,643)	-4.09%		
Craig Unit 2	312	Boiler Plant Equipment	33,300,984	4,609,229	-15.00%	(691,384)	(511,159)	(1,202,544)	-3.61%		
Craig Unit 2	314	Turbogenerator Units	7,102,887	930,620	-15.00%	(139,593)	(109,027)	(248,620)	-3.50%		
Craig Unit 2	315	Accessory Electric Equipment	3,564,960	572,046	-10.00%	(57,205)	(54,721)	(111,926)	-3.14%		
Craig Unit 2	316	Miscellaneous Equipment	139,310	29,150	-5.00%	(1,457)	(2,138)	(3,596)	-2.58%		
Craig Unit 2 - Total/Composite			50,679,294	6,979,935		(1,057,417)	(777,911)	(1,835,328)	-3.62%	(777,911)	
Craig Common	311	Structures and Improvements	7,300,852	713,009	-20.00%	(142,602)	(1,013,089)	(1,155,691)	-15.83%		
Craig Common	312	Boiler Plant Equipment	23,740,228	3,352,313	-15.00%	(502,847)	(3,294,269)	(3,797,116)	-15.99%		
Craig Common	314	Turbogenerator Units	3,300,265	467,899	-15.00%	(70,185)	(457,955)	(528,140)	-16.00%		
Craig Common	315	Accessory Electric Equipment	2,111,220	279,161	-10.00%	(27,916)	(292,960)	(320,876)	-15.20%		
Craig Common	315.2	Computers and Peripherals	319,851	0	0.00%	0	0	0	0.00%		
Craig Common	316	Miscellaneous Equipment	2,006,357	354,247	-5.00%	(17,712)	(278,408)	(296,121)	-14.76%		
Craig Common - Total/Composite			38,778,773	5,166,628		(761,262)	(5,336,682)	(6,097,944)	-15.72%	(5,336,682)	
Hayden Unit 1	311	Structures and Improvements	6,751,016	800,646	-20.00%	(160,129)	(387,433)	(547,562)	-8.11%		
Hayden Unit 1	312	Boiler Plant Equipment	122,772,414	8,012,982	-15.00%	(1,201,947)	(7,045,759)	(8,247,706)	-6.72%		
Hayden Unit 1	314	Turbogenerator Units	17,831,841	1,212,609	-15.00%	(181,891)	(1,023,348)	(1,205,239)	-6.76%		
Hayden Unit 1	315	Accessory Electric Equipment	5,142,587	481,996	-10.00%	(48,200)	(295,127)	(343,326)	-6.68%		
Hayden Unit 1	315.2	Computers and Peripherals	1,135,642	0	0.00%	0	0	0	0.00%		
Hayden Unit 1	316	Miscellaneous Equipment	257,721	27,015	-5.00%	(1,351)	(14,790)	(16,141)	-6.26%		
Hayden Unit 1 - Total/Composite			153,891,720	10,535,249		(1,593,518)	(8,766,456)	(10,359,974)	-6.73%	(8,766,456)	
Hayden Unit 2	311	Structures and Improvements	27,926,499	1,376,918	-20.00%	(275,384)	(716,239)	(991,623)	-3.55%		
Hayden Unit 2	312	Boiler Plant Equipment	99,358,411	11,585,083	-15.00%	(1,737,762)	(2,548,275)	(4,286,037)	-4.31%		
Hayden Unit 2	314	Turbogenerator Units	15,131,935	1,996,424	-15.00%	(299,464)	(388,093)	(687,557)	-4.54%		
Hayden Unit 2	315	Accessory Electric Equipment	6,993,246	900,701	-10.00%	(90,070)	(179,358)	(269,428)	-3.85%		
Hayden Unit 2	315.2	Computers and Peripherals	975,875	0	0.00%	0	0	0	0.00%		
Hayden Unit 2	316	Miscellaneous Equipment	1,165,183	171,431	-5.00%	(8,572)	(29,884)	(38,455)	-3.30%		
Hayden Unit 2 - Total/Composite			151,551,148	16,030,557		(2,411,251)	(3,861,849)	(6,273,101)	-4.14%	(3,861,849)	
Hayden Common	311	Structures and Improvements	7,904,667	93,518	-20.00%	(18,704)	(2,756,669)	(2,775,372)	-35.11%		
Hayden Common	312	Boiler Plant Equipment	29,313,231	3,327,170	-15.00%	(499,076)	(10,222,678)	(10,721,753)	-36.58%		
Hayden Common	314	Turbogenerator Units	1,590,973	113,492	-15.00%	(17,024)	(554,835)	(571,859)	-35.94%		
Hayden Common	315	Accessory Electric Equipment	299,321	9,833	-10.00%	(983)	(104,385)	(105,368)	-35.20%		
Hayden Common	316	Miscellaneous Equipment	1,970,611	258,479	-5.00%	(12,924)	(687,230)	(700,154)	-35.53%		
Hayden Common - Total/Composite			41,078,804	3,802,492		(548,710)	(14,325,796)	(14,874,506)	-36.21%	(14,325,796)	
Pawnee Unit 1	311	Structures and Improvements	141,874,484	19,646,068	-20.00%	(3,929,214)	(2,204,854)	(6,134,068)	-4.32%		
Pawnee Unit 1	312	Boiler Plant Equipment	567,806,245	86,472,018	-15.00%	(12,970,803)	(8,824,209)	(21,795,012)	-3.84%		
Pawnee Unit 1	314	Turbogenerator Units	75,873,783	12,455,541	-15.00%	(1,868,331)	(1,179,145)	(3,047,476)	-4.02%		
Pawnee Unit 1	315	Accessory Electric Equipment	61,689,230	10,878,074	-10.00%	(1,087,807)	(958,705)	(2,046,512)	-3.32%		
Pawnee Unit 1	315.2	Computers and Peripherals	8,163,408	0	0.00%	0	0	0	0.00%		
Pawnee Unit 1	316	Miscellaneous Equipment	6,182,794	1,440,489	-5.00%	(72,024)	(96,086)	(168,110)	-2.72%		
Pawnee Unit 1 - Total/Composite			861,589,944	130,892,190		(19,928,179)	(13,263,000)	(33,191,179)	-3.85%	(13,263,000)	
Pawnee Common	311	Structures and Improvements	20,560,345	120,910	-20.00%	(24,182)	(25,757,984)	(25,782,166)	-125.40%		
Pawnee Common	312	Boiler Plant Equipment	25,954,446	3,745,017	-15.00%	(561,753)	(32,515,709)	(33,077,462)	-127.44%		
Pawnee Common	314	Turbogenerator Units	309,543	37,137	-15.00%	(5,571)	(387,796)	(393,366)	-127.08%		
Pawnee Common	315	Accessory Electric Equipment	938,730	68,319	-10.00%	(6,832)	(1,176,041)	0	0.00%		
Pawnee Common	315.2	Computers and Peripherals	465,779	0	0.00%	0	0	0	0.00%		
Pawnee Common	316	Miscellaneous Equipment	2,950,489	556,149	-5.00%	(27,807)	(3,696,370)	(3,724,177)	-126.22%		
Pawnee Common - Total/Composite			51,179,333	4,527,533		(626,145)	(63,533,900)	(62,977,172)	-123.05%	(63,533,900)	
Total Steam Production			3,151,267,254	608,757,590		(91,013,777)	(204,170,880)	(294,001,785)	-9.33%		

Public Service of Colorado
 Generation Plant
 Computation of Composite Net Salvage
 At December 31, 2020

Production Unit	Account No.	Description	Plant Balance 12/31/2020 (1)	Interim Retirement \$	Interim Net Salvage %	Interim Net Salvage \$	Dismantling Cost \$	Total Net Salvage \$	Total Net Salvage %	B & M Estimate	Notes
HYDRAULIC PRODUCTION											
Ames	331	Structures & Improvements	399,964	33,692	-10.00%	(3,369)	(231,852)	(235,222)	-58.81%		
Ames	332	Reservoirs, Dams & Waterways	9,790,217	1,425,806	-10.00%	(142,581)	(5,675,228)	(5,817,808)	-59.42%		
Ames	333	Waterwheels, Turbines & Generators	156,202	29,534	-10.00%	(2,953)	(90,548)	(93,501)	-59.86%		
Ames	334	Accessory Electric Equipment	1,760,800	628,426	-10.00%	(62,843)	(1,020,707)	(1,083,549)	-61.54%		
Ames	335	Misc. Power Plant Equipment	102,063	25,869	-5.00%	(1,293)	(59,164)	(60,457)	-59.24%		
Ames	335.2	Recreational Facilities	168,012	41,111	-5.00%	(2,056)	(97,394)	(99,450)	-59.19%		
Ames	336	Roads, Railroads & Bridges	21,231	4,869	0.00%	0	(12,307)	(12,307)	-57.97%		
Ames - Total/Composite			12,398,488	2,189,308		(215,095)	(7,187,200)	(7,402,295)	-59.70%	(7,187,200)	
Cabin Creek	331	Structures & Improvements	20,153,917	6,442,962	-10.00%	(644,296)	(13,213,823)	(13,858,119)	-68.76%		
Cabin Creek	332	Reservoirs, Dams & Waterways	21,375,865	12,664,986	-10.00%	(1,266,499)	(14,014,987)	(15,281,485)	-71.49%		
Cabin Creek	333	Waterwheels, Turbines & Generators	19,676,896	9,057,830	-10.00%	(905,783)	(12,901,066)	(13,806,849)	-70.17%		
Cabin Creek	334	Accessory Electric Equipment	4,738,508	2,016,889	-10.00%	(201,689)	(3,106,781)	(3,308,470)	-69.82%		
Cabin Creek	334.2	Computers & Peripherals	56,206		0.00%	0	0	0	0.00%		
Cabin Creek	335	Misc. Power Plant Equipment	696,051	256,114	-5.00%	(12,806)	(456,363)	(469,168)	-67.40%		
Cabin Creek	335.2	Recreational Facilities	3,927	1,562	-5.00%	(78)	(2,575)	(2,653)	-67.55%		
Cabin Creek	336	Roads, Railroads & Bridges	453,762	244,233	0.00%	0	(297,507)	(297,507)	-65.56%		
Cabin Creek - Total/Composite			67,155,131	30,684,576		(3,031,150)	(43,993,100)	(47,024,250)	-70.02%	(43,993,100)	
Georgetown	331	Structures & Improvements	147,604	6,443	-10.00%	(644)	(44,327)	(44,971)	-30.47%		
Georgetown	332	Reservoirs, Dams & Waterways	20,294,802	505,492	-10.00%	(50,549)	(6,094,743)	(6,145,292)	-30.28%		
Georgetown	333	Waterwheels, Turbines & Generators	384,215	8,096	-10.00%	(810)	(115,384)	(116,193)	-30.24%		
Georgetown	334	Accessory Electric Equipment	522,378	77,283	-10.00%	(7,728)	(156,875)	(164,604)	-31.51%		
Georgetown	335	Misc. Power Plant Equipment	1,317	247	-5.00%	(12)	(396)	(408)	-30.97%		
Georgetown	335.2	Recreational Facilities	240,335	26,578	-5.00%	(1,329)	(72,175)	(73,504)	-30.58%		
Georgetown - Total/Composite			21,590,651	624,139		(61,073)	(6,483,900)	(6,544,973)	-30.31%	(6,483,900)	
Salida	331	Structures & Improvements	82,936	1,911	-10.00%	(191)	(231,526)	(231,717)	-279.39%		
Salida	332	Reservoirs, Dams & Waterways	2,704,463	27,709	-10.00%	(2,771)	(7,549,831)	(7,552,602)	-279.26%		
Salida	333	Waterwheels, Turbines & Generators	24,873	1,254	-10.00%	(125)	(69,436)	(69,561)	-279.67%		
Salida	334	Accessory Electric Equipment	273,607	16,378	-10.00%	(1,638)	(763,805)	(765,443)	-279.76%		
Salida	335	Misc. Power Plant Equipment	1,900	215	-5.00%	(11)	(5,304)	(5,315)	-279.73%		
Salida	335.2	Recreational Facilities	151,492	4,181	-5.00%	(209)	(422,909)	(423,118)	-279.30%		
Salida	336	Roads, Railroads & Bridges	20,450	566	0.00%	0	(57,088)	(57,088)	-279.16%		
Salida - Total/Composite			3,259,721	52,214		(4,945)	(9,099,900)	(9,104,845)	-279.31%	(9,099,900)	
Shoshone	331	Structures & Improvements	4,215,418	187,413	-10.00%	(18,741)	(223,284)	(242,025)	-5.74%		
Shoshone	332	Reservoirs, Dams & Waterways	16,859,400	2,457,787	-10.00%	(245,779)	(893,016)	(1,138,795)	-6.75%		
Shoshone	333	Waterwheels, Turbines & Generators	3,668,464	1,239,200	-10.00%	(123,920)	(194,313)	(318,233)	-8.67%		
Shoshone	334	Accessory Electric Equipment	3,331,273	1,368,407	-10.00%	(136,841)	(176,452)	(313,293)	-9.40%		
Shoshone	335	Misc. Power Plant Equipment	878,735	233,201	-5.00%	(11,660)	(46,545)	(58,205)	-6.62%		
Shoshone	336	Roads, Railroads & Bridges	9,247	4,750	0.00%	0	(490)	(490)	-5.30%		
Shoshone - Total/Composite			28,962,536	5,490,758		(536,941)	(1,534,100)	(2,071,041)	-7.15%	(1,534,100)	
Tacoma	331	Structures & Improvements	310,681	10,521	-10.00%	(1,052)	(123,550)	(124,602)	-40.11%		
Tacoma	332	Reservoirs, Dams & Waterways	17,318,247	1,292,582	-10.00%	(129,258)	(6,887,036)	(7,016,294)	-40.51%		
Tacoma	333	Waterwheels, Turbines & Generators	1,214,415	407,943	-10.00%	(40,794)	(482,943)	(523,737)	-43.13%		
Tacoma	334	Accessory Electric Equipment	2,876,031	774,523	-10.00%	(77,452)	(1,143,726)	(1,221,178)	-42.46%		
Tacoma	335	Misc. Power Plant Equipment	213,111	72,461	-5.00%	(3,623)	(84,749)	(88,372)	-41.47%		
Tacoma	335.2	Recreational Facilities	478,920	172,189	-5.00%	(8,609)	(190,455)	(199,064)	-41.57%		
Tacoma	336	Roads, Railroads & Bridges	270,175	108,745	0.00%	0	(107,442)	(107,442)	-39.77%		
Tacoma - Total/Composite			22,681,580	2,838,964		(260,789)	(9,019,900)	(9,280,689)	-40.92%	(9,019,900)	
Total Hydraulic Production			156,048,107	41,879,959		(4,109,993)	(77,318,100)	(81,428,093)	-52.18%		

Public Service of Colorado
 Generation Plant
 Computation of Composite Net Salvage
 At December 31, 2020

Production Unit	Account No.	Description	Plant Balance 12/31/2020 (1)	Interim Retirement \$	Interim Net Salvage %	Interim Net Salvage \$	Dismantling Cost \$	Total Net Salvage \$	Total Net Salvage %	B & M Estimate	Notes
OTHER PRODUCTION											
Alamosa	341	Structures and Improvements	526,020	9,485	-20.00%	(1,897)	(38,193)	(40,090)	-7.62%		
Alamosa	342	Fuel Holders, Producers, and Accessories	331,421	22,424	-5.00%	(1,121)	(24,064)	(25,185)	-7.60%		
Alamosa	343	Prime Movers	0	0	-10.00%	0	0	0			
Alamosa	344	Generators	7,625,547	351,086	-10.00%	(35,109)	(553,673)	(588,782)	-7.72%		
Alamosa	345	Accessory Electric Equipment	994,564	25,483	-10.00%	(2,548)	(72,213)	(74,761)	-7.52%		
Alamosa	345.2	Computers and Peripherals	0	0	0.00%	0	0	0			
Alamosa	346	Miscellaneous Power Plant Equipment	296,893	11,382	-10.00%	(1,138)	(21,557)	(22,695)	-7.64%		
Alamosa - Total/Composite			9,774,446	419,859		(41,813)	(709,700)	(751,513)	-7.69%	(709,700)	
Blue Spruce	341	Structures and Improvements	0	0	-20.00%	0	0	0			
Blue Spruce	342	Fuel Holders, Producers, and Accessories	0	0	-5.00%	0	0	0			
Blue Spruce	343	Prime Movers	0	0	-10.00%	0	0	0			
Blue Spruce	344	Generators	218,253,183	42,735,148	-10.00%	(4,273,515)	(4,015,608)	(8,289,122)	-3.80%		
Blue Spruce	345	Accessory Electric Equipment	923,556	158,164	-10.00%	(15,816)	(16,992)	(32,809)	-3.55%		
Blue Spruce	345.2	Computers and Peripherals	0	0	0.00%	0	0	0			
Blue Spruce	346	Miscellaneous Power Plant Equipment	0	0	-10.00%	0	0	0			
Blue Spruce - Total/Composite			219,176,738	42,893,313		(4,289,331)	(4,032,600)	(8,321,931)	-3.80%	(4,032,600)	
Cherokee 5-7	341	Structures and Improvements	126,064,022	15,515,051	-20.00%	(3,103,010)	(1,714,444)	(4,817,454)	-3.82%		
Cherokee 5-7	342	Fuel Holders, Producers, and Accessories	5,680,939	626,761	-5.00%	(31,338)	(77,260)	(108,598)	-1.91%		
Cherokee 5-7	343	Prime Movers	131,493,260	32,566,034	-10.00%	(3,256,603)	(1,788,281)	(5,044,884)	-3.84%		
Cherokee 5-7	344	Generators	244,245,248	53,793,354	-10.00%	(5,379,335)	(3,321,684)	(8,701,019)	-3.56%		
Cherokee 5-7	345	Accessory Electric Equipment	63,675,645	13,480,940	-10.00%	(1,348,094)	(865,975)	(2,214,069)	-3.48%		
Cherokee 5-7	345.2	Computers and Peripherals	0	0	0.00%	0	0	0			
Cherokee 5-7	346	Miscellaneous Power Plant Equipment	27,526,672	20,442,000	-10.00%	(2,044,200)	(374,357)	(2,418,557)	-8.79%		
Cherokee 5-7 - Total/Composite			598,685,786	136,424,141		(15,162,581)	(8,142,000)	(23,304,581)	-3.89%	(8,142,000)	
Fruita	340	Land Rights	452	0		0	0	0	0.00%		
Fruita	341	Structures and Improvements	92,014	3,787	-20.00%	(757)	(9,218)	(9,976)	-10.84%		
Fruita	342	Fuel Holders, Producers, and Accessories	599,152	19,817	-5.00%	(991)	(60,026)	(61,017)	-10.18%		
Fruita	343	Prime Movers	0	0	-10.00%	0	0	0			
Fruita	344	Generators	2,512,252	117,429	-10.00%	(11,743)	(251,689)	(263,432)	-10.49%		
Fruita	345	Accessory Electric Equipment	74,773	2,304	-10.00%	(230)	(7,491)	(7,721)	-10.33%		
Fruita	345.2	Computers and Peripherals	0	0	0.00%	0	0	0			
Fruita	346	Miscellaneous Power Plant Equipment	200,385	7,800	-10.00%	(780)	(20,075)	(20,856)	-10.41%		
Fruita - Total/Composite			3,479,028	151,137		(14,502)	(348,500)	(363,002)	-10.43%	(348,500)	
Ft Saint Vrain Unit 1	341	Structures and Improvements	22,903,499	3,901,293	-20.00%	(780,259)	(385,069)	(1,165,328)	-5.09%		
Ft Saint Vrain Unit 1	342	Fuel Holders, Producers, and Accessories	3,664,793	912,025	-5.00%	(45,601)	(61,615)	(107,216)	-2.93%		
Ft Saint Vrain Unit 1	343	Prime Movers	4,065,900	545,863	-10.00%	(54,586)	(68,359)	(122,945)	-3.02%		
Ft Saint Vrain Unit 1	344	Generators	78,003,472	12,547,122	-10.00%	(1,254,712)	(1,311,448)	(2,566,160)	-3.29%		
Ft Saint Vrain Unit 1	345	Accessory Electric Equipment	21,305,835	3,381,796	-10.00%	(338,180)	(358,208)	(696,388)	-3.27%		
Ft Saint Vrain Unit 1	345.2	Computers and Peripherals	95,966	0	0.00%	0	0	0	0.00%		
Ft Saint Vrain Unit 1	346	Miscellaneous Power Plant Equipment	3,788,835	1,268,602	-10.00%	(126,860)	(63,701)	(190,561)	-5.03%		
Ft Saint Vrain Unit 1 - Total/Composite			133,828,301	22,556,701		(2,600,198)	(2,248,400)	(4,848,598)	-3.62%	(2,248,400)	
Ft Saint Vrain Unit 2	341	Structures and Improvements	30,833	1,479	-20.00%	(296)	(749)	(1,045)	-3.39%		
Ft Saint Vrain Unit 2	342	Fuel Holders, Producers, and Accessories	594,312	22,787	-5.00%	(1,139)	(14,447)	(15,586)	-2.62%		
Ft Saint Vrain Unit 2	343	Prime Movers	2,779,822	385,448	-10.00%	(38,545)	(67,572)	(106,117)	-3.82%		
Ft Saint Vrain Unit 2	344	Generators	86,584,175	12,477,414	-10.00%	(1,247,741)	(2,104,701)	(3,352,442)	-3.87%		
Ft Saint Vrain Unit 2	345	Accessory Electric Equipment	1,968,283	220,089	-10.00%	(22,009)	(47,845)	(69,854)	-3.55%		
Ft Saint Vrain Unit 2	345.2	Computers and Peripherals	1,818,121	0	0.00%	0	0	0	0.00%		
Ft Saint Vrain Unit 2	346	Miscellaneous Power Plant Equipment	538,315	142,254	-10.00%	(14,225)	(13,085)	(27,311)	-5.07%		
Ft Saint Vrain Unit 2 - Total/Composite			94,313,861	13,249,469		(1,323,955)	(2,248,400)	(3,572,355)	-3.79%	(2,248,400)	
Ft Saint Vrain Unit 3	341	Structures and Improvements	0	0	-20.00%	0	0	0			
Ft Saint Vrain Unit 3	342	Fuel Holders, Producers, and Accessories	659,565	21,910	-5.00%	(1,096)	(42,983)	(44,078)	-6.68%		
Ft Saint Vrain Unit 3	343	Prime Movers	4,759,486	665,147	-10.00%	(66,515)	(310,166)	(376,681)	-7.91%		
Ft Saint Vrain Unit 3	344	Generators	28,404,319	3,237,830	-10.00%	(323,783)	(1,851,052)	(2,174,835)	-7.66%		
Ft Saint Vrain Unit 3	345	Accessory Electric Equipment	633,752	72,514	-10.00%	(7,251)	(41,300)	(48,552)	-7.66%		
Ft Saint Vrain Unit 3	345.2	Computers and Peripherals	0	0	0.00%	0	0	0			
Ft Saint Vrain Unit 3	346	Miscellaneous Power Plant Equipment	44,486	9,585	-10.00%	(959)	(2,899)	(3,858)	-8.67%		
Ft Saint Vrain Unit 3 - Total/Composite			34,501,608	4,006,986		(399,603)	(2,248,400)	(2,648,003)	-7.68%	(2,248,400)	

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 Computation of Composite Net Salvage
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Production Unit	Account No.	Description	Plant Balance 12/31/2020 (1)	Interim Retirement \$	Interim Net Salvage %	Interim Net Salvage \$	Dismantling Cost \$	Total Net Salvage \$	Total Net Salvage %	B & M Estimate	Notes
Ft Saint Vrain Unit 4	341	Structures and Improvements	3,062,941	502,191	-20.00%	(100,438)	(50,928)	(151,367)	-4.94%		
Ft Saint Vrain Unit 4	342	Fuel Holders, Producers, and Accessories	27,606,186	2,581,538	-5.00%	(129,077)	(459,016)	(588,093)	-2.13%		
Ft Saint Vrain Unit 4	343	Prime Movers	2,761,168	370,236	-10.00%	(37,024)	(45,911)	(82,934)	-3.00%		
Ft Saint Vrain Unit 4	344	Generators	93,927,607	12,535,535	-10.00%	(1,253,553)	(1,561,761)	(2,815,315)	-3.00%		
Ft Saint Vrain Unit 4	345	Accessory Electric Equipment	7,848,198	1,063,252	-10.00%	(106,325)	(130,494)	(236,819)	-3.02%		
Ft Saint Vrain Unit 4	345.2	Computers and Peripherals	0	0	0.00%	0	0	0			
Ft Saint Vrain Unit 4	346	Miscellaneous Power Plant Equipment	17,384	10,408	-10.00%	(1,041)	(289)	(1,330)	-7.65%		
Ft Saint Vrain Unit 4 - Total/Composite			135,223,484	17,063,160		(1,627,458)	(2,248,400)	(3,875,858)	-2.87%	(2,248,400)	
Ft Saint Vrain Unit 5	341	Structures and Improvements	7,455,783	832,746	-20.00%	(166,549)	(12,210)	(178,760)	-2.40%		
Ft Saint Vrain Unit 5	342	Fuel Holders, Producers, and Accessories	2,200,775	234,039	-5.00%	(11,702)	(3,604)	(15,306)	-0.70%		
Ft Saint Vrain Unit 5	343	Prime Movers	1,327,090	262,289	-10.00%	(26,229)	(2,173)	(28,402)	-2.14%		
Ft Saint Vrain Unit 5	344	Generators	59,827,684	11,450,585	-10.00%	(1,145,059)	(97,981)	(1,243,039)	-2.08%		
Ft Saint Vrain Unit 5	345	Accessory Electric Equipment	12,563,319	1,528,418	-10.00%	(152,842)	(20,575)	(173,417)	-1.38%		
Ft Saint Vrain Unit 5	345.2	Computers and Peripherals	0	0	0.00%	0	0	0			
Ft Saint Vrain Unit 5	346	Miscellaneous Power Plant Equipment	644,763	441,502	-10.00%	(44,150)	(1,056)	(45,206)	-7.01%		
Ft Saint Vrain Unit 5 - Total/Composite			84,019,415	14,749,579		(1,546,531)	(137,600)	(1,684,131)	-2.00%	(137,600)	
Ft Saint Vrain Unit 6	341	Structures and Improvements	7,364,719	822,769	-20.00%	(164,554)	(12,084)	(176,638)	-2.40%		
Ft Saint Vrain Unit 6	342	Fuel Holders, Producers, and Accessories	2,477,944	263,514	-5.00%	(13,176)	(4,066)	(17,242)	-0.70%		
Ft Saint Vrain Unit 6	343	Prime Movers	1,327,207	262,400	-10.00%	(26,240)	(2,178)	(28,418)	-2.14%		
Ft Saint Vrain Unit 6	344	Generators	62,860,470	11,969,093	-10.00%	(1,196,909)	(103,143)	(1,300,053)	-2.07%		
Ft Saint Vrain Unit 6	345	Accessory Electric Equipment	9,197,849	1,679,776	-10.00%	(167,978)	(15,092)	(183,070)	-1.99%		
Ft Saint Vrain Unit 6	345.2	Computers and Peripherals	0	0	0.00%	0	0	0			
Ft Saint Vrain Unit 6	346	Miscellaneous Power Plant Equipment	631,726	443,101	-10.00%	(44,310)	(1,037)	(45,347)	-7.18%		
Ft Saint Vrain Unit 6 - Total/Composite			83,859,913	15,440,653		(1,613,166)	(137,600)	(1,750,766)	-2.09%	(137,600)	
Ft Saint Vrain Common	341	Structures and Improvements	13,330,432	1,633,745	-20.00%	(326,749)	(2,517,838)	(2,844,587)	-21.34%		
Ft Saint Vrain Common	342	Fuel Holders, Producers, and Accessories	1,911,610	558,243	-5.00%	(27,912)	(361,063)	(388,975)	-20.35%		
Ft Saint Vrain Common	343	Prime Movers	923,842	190,729	-10.00%	(19,073)	(174,494)	(193,567)	-20.95%		
Ft Saint Vrain Common	344	Generators	43,015,810	10,273,170	-10.00%	(1,027,317)	(8,124,781)	(9,152,098)	-21.28%		
Ft Saint Vrain Common	345	Accessory Electric Equipment	17,395,546	3,629,933	-10.00%	(362,993)	(3,285,652)	(3,648,646)	-20.97%		
Ft Saint Vrain Common	345.2	Computers and Peripherals	403,578	0	0.00%	0	0	0	0.00%		
Ft Saint Vrain Common	346	Miscellaneous Power Plant Equipment	1,753,887	989,178	-10.00%	(98,918)	(331,272)	(430,190)	-24.53%		
Ft Saint Vrain Common - Total/Composite			78,734,705	17,274,999		(1,862,962)	(14,795,100)	(16,658,062)	-21.16%	(14,795,100)	
Ft. Lupton CT	341	Structures and Improvements	191,963	5,320	-20.00%	(1,064)	(16,501)	(17,565)	-9.15%		
Ft. Lupton CT	342	Fuel Holders, Producers, and Accessories	350,190	9,980	-5.00%	(499)	(30,102)	(30,601)	-8.74%		
Ft. Lupton CT	343	Prime Movers	0	0	-10.00%	0	0	0			
Ft. Lupton CT	344	Generators	12,539,804	439,212	-10.00%	(43,921)	(1,077,901)	(1,121,822)	-8.95%		
Ft. Lupton CT	345	Accessory Electric Equipment	682,730	18,298	-10.00%	(1,830)	(58,686)	(60,516)	-8.86%		
Ft. Lupton CT	345.2	Computers and Peripherals	0	0	0.00%	0	0	0			
Ft. Lupton CT	346	Miscellaneous Power Plant Equipment	4,773	455	-10.00%	(45)	(410)	(456)	-9.55%		
Ft. Lupton CT - Total/Composite			13,769,460	473,264		(47,359)	(1,183,600)	(1,230,959)	-8.94%	(1,183,600)	
Rocky Mountain	341	Structures and Improvements	8,956,582	830,001	-20.00%	(166,000)	(459,570)	(625,570)	-6.98%		
Rocky Mountain	342	Fuel Holders, Producers, and Accessories	2,279,742	157,689	-5.00%	(7,884)	(116,975)	(124,860)	-5.48%		
Rocky Mountain	343	Prime Movers	7,982,369	1,626,587	-10.00%	(162,659)	(409,582)	(572,241)	-7.17%		
Rocky Mountain	344	Generators	408,620,837	79,174,194	-10.00%	(7,917,419)	(20,966,674)	(28,884,093)	-7.07%		
Rocky Mountain	345	Accessory Electric Equipment	2,119,562	381,511	-10.00%	(38,151)	(108,756)	(146,908)	-6.93%		
Rocky Mountain	345.2	Computers and Peripherals	0	0	0.00%	0	0	0			
Rocky Mountain	346	Miscellaneous Power Plant Equipment	774,543	382,177	-10.00%	(38,218)	(39,742)	(77,960)	-10.07%		
Rocky Mountain - Total/Composite			430,733,634	82,552,160		(8,330,332)	(22,101,300)	(30,431,632)	-7.07%	(22,101,300)	
Valmont 6	341	Structures and Improvements	15,622,333	374,835	-20.00%	(74,967)	(76,535)	(151,502)	-0.97%		
Valmont 6	342	Fuel Holders, Producers, and Accessories	1,161,386	28,779	-5.00%	(1,439)	(5,690)	(7,129)	-0.61%		
Valmont 6	343	Prime Movers	0	0	-10.00%	0	0	0			
Valmont 6	344	Generators	9,251,296	363,605	-10.00%	(36,361)	(45,323)	(81,683)	-0.88%		
Valmont 6	345	Accessory Electric Equipment	2,133,217	70,011	-10.00%	(7,001)	(10,451)	(17,452)	-0.82%		
Valmont 6	345.2	Computers and Peripherals	0	0	0.00%	0	0	0			
Valmont 6	346	Miscellaneous Power Plant Equipment	82,117	10,379	-10.00%	(1,038)	(402)	(1,440)	-1.75%		
Valmont 6 - Total/Composite			28,250,349	847,609		(120,805)	(138,400)	(259,205)	-0.92%	(138,400)	

Public Service of Colorado
 Generation Plant
 Computation of Composite Net Salvage
 At December 31, 2020

Production Unit	Account No.	Description	Plant Balance 12/31/2020 (1)	Interim Retirement \$	Interim Net Salvage %	Interim Net Salvage \$	Dismantling Cost \$	Total Net Salvage \$	Total Net Salvage %	B & M Estimate	Notes
Valmont 7 & 8	341	Structures and Improvements	3,429,684	112,857	-20.00%	(22,571)	(248,836)	(271,408)	-7.91%		
Valmont 7 & 8	342	Fuel Holders, Producers, and Accessories	1,347,748	17,724	-5.00%	(886)	(97,784)	(98,670)	-7.32%		
Valmont 7 & 8	343	Prime Movers			-10.00%	0	0				
Valmont 7 & 8	344	Generators	6,923,940	582,386	-10.00%	(58,239)	(502,358)	(560,596)	-8.10%		
Valmont 7 & 8	345	Accessory Electric Equipment	7,940,596	651,639	-10.00%	(65,164)	(576,120)	(641,284)	-8.08%		
Valmont 7 & 8	345.2	Computers and Peripherals	0		0.00%	0					
Valmont 7 & 8	346	Miscellaneous Power Plant Equipment	162,661	21,113	-10.00%	(2,111)	(11,802)	(13,913)	-8.55%		
		Valmont 7 & 8 - Total/Composite	19,804,631	1,385,719		(148,971)	(1,436,900)	(1,585,871)	-8.01%	(1,436,900)	
Wind to Hydrogen	344	Generators	1,017,482	0	-10.00%	0	0	0	0.00%		
		Total Other Production	1,969,172,841	369,488,749		(39,129,569)	(62,156,900)	(101,286,469)	-5.14%		
WIND PRODUCTION											
Cheyenne Ridge WF	341	Structures and Improvements	26,510,642	0	0.00%	0	(636,462)	(636,462)	-2.40%		
Cheyenne Ridge WF	342	Fuel Holders, Producers, and Accessories	0	0	0.00%	0	0	0			
Cheyenne Ridge WF	344	Generators	589,177,653	0	-10.00%	0	(14,144,851)	(14,144,851)	-2.40%		
Cheyenne Ridge WF	345	Accessory Electric Equipment	0	0	-5.00%	0	0	0			
Cheyenne Ridge WF	346	Miscellaneous Power Plant Equipment	39,107,591	0	0.00%	0	(938,887)	(938,887)	-2.40%		
		Cheyenne Ridge WF - Total/Composite	654,795,885	0		0	(15,720,200)	(15,720,200)	-2.40%	(15,720,200)	
Rush Creek WF	340	Land Rights	0	0	0.00%	0	0	0			
Rush Creek WF	341	Structures and Improvements	0	0	0.00%	0	0	0			
Rush Creek WF	342	Fuel Holders, Producers, and Accessories	0	0	0.00%	0	0	0			
Rush Creek WF	344	Generators	897,481,357	0	-10.00%	0	(17,813,085)	(17,813,085)	-1.98%		
Rush Creek WF	345	Accessory Electric Equipment	18,379	0	-5.00%	0	(365)	(365)	-1.98%		
Rush Creek WF	346	Miscellaneous Power Plant Equipment	0	0	0.00%	0	0	0			
		Rush Creek WF - Total/Composite	897,499,736	0		0	(17,813,450)	(17,813,450)	-1.98%	(17,813,450)	
		Total Wind Production	1,552,295,622	0		0	(33,533,650)	(33,533,650)	-2.16%		
		Total Production	6,828,783,824	1,020,126,298		(134,253,340)	(377,179,530)	(510,249,998)	-7.47%		
PROFORMA SOLAR PRODUCTION											
Arapahoe 5 CSG	341	Structures and Improvements	793,961	317,782	0.00%	0	(73,554)	(73,554)	-9.26%		
Arapahoe 5 CSG	342	Fuel Holders, Producers, and Accessories	0	0	0.00%	0	0	0			(2)
Arapahoe 5 CSG	344	Generators	1,280,582	512,552	0.00%	0	(118,635)	(118,635)	-9.26%		
Arapahoe 5 CSG	345	Accessory Electric Equipment	332,951	133,263	0.00%	0	(30,845)	(30,845)	-9.26%		
Arapahoe 5 CSG	346	Miscellaneous Power Plant Equipment	153,670	61,506	0.00%	0	(14,236)	(14,236)	-9.26%		
		Arapahoe 5 CSG - Total/Composite	2,561,163	1,025,104		0	(237,270)	(237,270)	-9.26%	(237,270)	
Valmont 9&10 CSG	341	Structures and Improvements	1,644,043	658,027	0.00%	0	(140,315)	(140,315)	-8.53%		
Valmont 9&10 CSG	342	Fuel Holders, Producers, and Accessories	0	0	0.00%	0	0	0			(2)
Valmont 9&10 CSG	344	Generators	2,651,683	1,061,334	0.00%	0	(226,315)	(226,315)	-8.53%		
Valmont 9&10 CSG	345	Accessory Electric Equipment	689,438	275,947	0.00%	0	(58,842)	(58,842)	-8.53%		
Valmont 9&10 CSG	346	Miscellaneous Power Plant Equipment	318,202	127,360	0.00%	0	(27,158)	(27,158)	-8.53%		
		Valmont 9&10 CSG - Total/Composite	5,303,365	2,122,668		0	(452,630)	(452,630)	-8.53%	(452,630)	
		Total Proforma Solar Production	7,864,529	3,147,772		0	(689,900)	(689,900)	-8.77%		
PROFORMA OTHER PRODUCTION											
Manchief	341	Structures and Improvements	0	0	-20.00%	0	0	0	-5.52%		(2)
Manchief	342	Fuel Holders, Producers, and Accessories	0	0	-5.00%	0	0	0	-5.52%		(2)
Manchief	344	Generators	47,187,577	3,969,041	-10.00%	(396,904)	(2,605,375)	(3,002,279)	-6.36%		
Manchief	345	Accessory Electric Equipment	199,678	16,170	-10.00%	(1,617)	(11,025)	(12,642)	-6.33%		
Manchief	346	Miscellaneous Power Plant Equipment	0	0	-10.00%	0	0	0	-5.52%		(2)
		Manchief - Total/Composite	47,387,255	3,985,212		(398,521)	(2,616,400)	(3,014,921)	-6.36%	(2,616,400)	
		Total Proforma Other Production	47,387,255	3,985,212		(398,521)	(2,616,400)	(3,014,921)	-6.36%		
		Total Proforma Production	55,251,784	7,132,984		(398,521)	(3,306,300)	(3,704,821)	-6.71%		

(1) All Plant balances at December 31,2020 except Proforma which is estimated plant from forecast. Community Solar Gardens (CSG) will be added to plant in 2021 and Manchief will be purchased in 2022.
 (2) For Community Solar Gardens (CSG) and Manchief, it is assumed that the overall ratio of dismantling cost to plant cost will be applied to those assets