

**PSCo Gross Gas Prepaid Pension Asset**

Line Number	Description	Historic Test Year (HTY)												
		Dec 2017 Year End	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Jul 2018	Aug 2018	Sep 2018	Oct 2018	Nov 2018	Dec 2018
1	<b>GAAP Prepaid Pension Asset (PPA)</b>													
2	Beginning Balance		278,285,054	296,990,054	294,015,054	291,040,054	288,065,054	285,090,054	282,115,054	279,140,054	276,165,054	273,190,054	270,215,054	267,240,054
3	Contributions		21,680,000	-	-	-	-	-	-	-	-	-	-	-
4	Pension Expense		(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)
5	FAS 88 Settlement		-	-	-	-	-	-	-	-	-	-	-	(4,549,000)
6	Ending Balance	278,285,054	296,990,054	294,015,054	291,040,054	288,065,054	285,090,054	282,115,054	279,140,054	276,165,054	273,190,054	270,215,054	267,240,054	259,716,054
7	Percent to PSCO Gas	29.90%	29.90%	29.90%	29.90%	30.29%	30.29%	30.29%	30.29%	30.29%	30.29%	30.29%	30.29%	30.2928%
8	Amount to PSCO Gas	83,196,656	88,788,741	87,899,329	87,009,917	87,262,971	86,361,760	85,460,549	84,559,338	83,658,127	82,756,917	81,855,706	80,954,495	78,675,265
10	<b>GAAP PSCO Gas PPA by Category</b>													
11	Legacy PPA (1)		94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560
12	New PPA		(5,537,819)	(6,427,231)	(7,316,643)	(7,063,589)	(7,964,800)	(8,866,011)	(9,767,222)	(10,668,433)	(11,569,643)	(12,470,854)	(13,372,065)	(15,651,295)
13	Total GAAP PPA	a	83,196,656	88,788,741	87,899,329	87,009,917	87,262,971	86,361,760	85,460,549	84,559,338	83,658,127	82,756,917	81,855,706	80,954,495
15	<b>Regulatory Offsets</b>													
16	Beginning Balance		(8,946,185)	(9,277,525)	(9,608,865)	(9,940,205)	(10,271,546)	(10,602,886)	(10,934,226)	(11,265,566)	(11,596,906)	(11,928,246)	(12,259,587)	(12,590,927)
17	Regulatory Amortization		(8,946,185)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)
18	TCJA Impact													(15,644,490)
20	Ending Balance	b	(8,946,185)	(9,277,525)	(9,608,865)	(9,940,205)	(10,271,546)	(10,602,886)	(10,934,226)	(11,265,566)	(11,596,906)	(11,928,246)	(12,259,587)	(12,590,927)
22	<b>PPA for Regulatory Purposes</b>	c=a+b	<b>74,250,472</b>	<b>79,511,216</b>	<b>78,290,463</b>	<b>77,069,711</b>	<b>76,991,425</b>	<b>75,758,874</b>	<b>74,526,323</b>	<b>73,293,772</b>	<b>72,061,221</b>	<b>70,828,670</b>	<b>69,596,119</b>	<b>68,363,568</b>

Line Number	Description	Historic Test Year with Known and Measurable Adjustments											Reach Forward		
		Dec 2018 Year End	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Sept 2020
26	<b>GAAP Prepaid Pension Asset (PPA)</b>														
27	Beginning Balance		259,716,054	300,199,971	297,719,887	295,155,804	292,591,721	290,027,637	287,463,554	287,638,471	285,074,387	282,510,304	279,946,221	277,382,137	274,818,054
28	Contributions		43,048,000	-	-	-	-	-	2,739,000	-	-	-	-	-	49,932,000
29	Pension Expense		(2,564,083)	(2,480,083)	(2,564,083)	(2,564,083)	(2,564,083)	(2,564,083)	(2,564,083)	(2,564,083)	(2,564,083)	(2,564,083)	(2,564,083)	(2,564,083)	(22,770,000)
30	Ending Balance	259,716,054	300,199,971	297,719,887	295,155,804	292,591,721	290,027,637	287,463,554	287,638,471	285,074,387	282,510,304	279,946,221	277,382,137	274,818,054	301,980,054
31	Percent to PSCO Gas	30.29%	30.29%	30.29%	30.29%	31.34%	30.29%	31.34%	31.34%	31.34%	31.34%	31.34%	31.34%	31.34%	31.34%
32	Amount to PSCO Gas	78,675,265	90,938,977	90,187,690	89,410,957	91,698,245	90,894,662	90,091,078	90,145,897	89,342,313	88,538,729	87,735,146	86,931,562	86,127,978	94,640,549
34	<b>GAAP PSCO Gas PPA by Category</b>														
35	Legacy PPA (1)		94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560	94,326,560
36	New PPA		(3,387,583)	(4,138,870)	(4,915,603)	(2,628,315)	(3,431,898)	(4,235,482)	(4,180,663)	(4,984,247)	(5,787,831)	(6,591,414)	(7,394,998)	(8,198,582)	313,989
37	Total GAAP PPA	a	78,675,265	90,938,977	90,187,690	89,410,957	91,698,245	90,894,662	90,091,078	90,145,897	89,342,313	88,538,729	87,735,146	86,931,562	94,640,549
39	<b>Regulatory Offsets</b>														
40	Beginning Balance		(28,566,757)	(29,404,528)	(30,188,844)	(30,933,747)	(31,613,505)	(32,258,553)	(32,867,804)	(33,469,673)	(34,077,395)	(34,722,242)	(35,428,073)	(36,224,287)	(37,087,678)
41	Regulatory Amortization		(12,922,267)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(331,340)	(2,982,062)
42	TCJA Impact		(15,644,490)	(506,431)	(452,976)	(413,563)	(348,418)	(313,708)	(277,910)	(270,529)	(276,381)	(313,507)	(374,491)	(464,873)	(532,051)
44	Ending Balance	b	(28,566,757)	(29,404,528)	(30,188,844)	(30,933,747)	(31,613,505)	(32,258,553)	(32,867,804)	(33,469,673)	(34,077,395)	(34,722,242)	(35,428,073)	(36,224,287)	(37,087,678)
46	<b>PPA for Regulatory Purposes</b>	c=a+b	<b>50,108,508</b>	<b>61,534,449</b>	<b>59,998,846</b>	<b>58,477,210</b>	<b>60,084,740</b>	<b>58,636,108</b>	<b>57,223,274</b>	<b>56,676,223</b>	<b>55,264,918</b>	<b>53,816,487</b>	<b>52,307,073</b>	<b>50,707,275</b>	<b>49,040,300</b>

5,320,925.28 10-Year Amortization

Footnotes