

Public Service of Colorado

Summary of Revenue Requirements Calculation Provided from Jurisdictional Class Cost of Service Study

A Line No.		C Basis	D JURISDICTIONAL COST OF SERVICE	E CLASS COST OF SERVICE
	Required Operating Income Calculation			
1	Net Investment Rate Base	JCOSS	\$2,236,461,556	\$2,236,461,556
2	Required Rate of Return		7.33%	7.33%
3	Required Operating Income	CALCULATED	\$163,932,632	\$163,932,632
4	CPUC Jurisdictional Expenses	JCOSS	\$453,641,492	\$453,641,492
5	Total Tax After Gross Up	JCOSS	\$36,192,645	\$36,192,645
6	Subtotal Revenue Requirements	JCOSS	\$653,766,769	\$653,766,769
7	Allowance for Funds Used During Construction	JCOSS	\$6,031,801	\$6,031,801
8	Other Revenue	JCOSS	\$3,251,582	\$3,251,582
9	Less: Large Transportation Discounted Customers:			
	- Demand Revenue		\$11,346,510	\$11,346,510
	- Commodity Revenue		\$1,639,190	\$1,639,190
	Total		\$12,985,700	\$12,985,700
9	Total Revenue Requirements		\$631,497,686	\$631,497,686

Public Service of Colorado

Ending Test Year Gross Plant Balances Provided from Jurisdictional Class Cost of Service Study

A Line No.	FERC ACCOUNT	C Basis	D JURISDICTIONAL COST OF SERVICE	E CLASS COST OF SERVICE
	Intangible Plant			
1	302000-Intg Franchises & Consent	JCOSS	\$1,341,393	\$1,341,393
2	303004-Intg Misc Computr Softwar	JCOSS	\$47,047,525	\$47,047,525
3	367000G-Gs Transmission Mains	JCOSS	\$0	\$0
4	376020-Distribution Mains Plasti	JCOSS	\$0	\$0
3	Total Intangible Plant	CALCULATED	\$48,388,918	\$48,388,918
	Production & Gathering			
4	325400-Natrl Prod Land Rights	JCOSS	\$99,049	\$99,049
5	327000-Natrl Prod Compr Sta Str	JCOSS	\$16,804	\$16,804
6	328000-Natrl Prod M & R Sta Str	JCOSS	\$102,512	\$102,512
7	329000-Natrl Prod Other Structure	JCOSS	\$8,799	\$8,799
8	332000G-Natrl Gs Prod Field L	JCOSS	\$3,575,726	\$3,575,726
9	333000G-Natrl Gs Prod Comp St	JCOSS	\$378,268	\$378,268
10	334000G-Natrl Gs Prod M & R S	JCOSS	\$937,979	\$937,979
11	Total Production & Gathering Plant	CALCULATED	\$5,119,137	\$5,119,137
	Product Extraction			
12	340001G-Gs Prod Extrct Land O	JCOSS	\$49,449	\$49,449
13	341000G-Gs Prod Extract Str &	JCOSS	\$450,221	\$450,221
14	342000G-Gs Prod Extract & Ref	JCOSS	\$9,013,688	\$9,013,688
15	344000G-Gs Prod Extract Prodc	JCOSS	\$206,316	\$206,316
16	345000G-Gs Prod Extract Compr	JCOSS	\$452,870	\$452,870
17	346000G-Gs Prod Extr M & R St	JCOSS	\$84,346	\$84,346
18	Total Products Extraction Plant	CALCULATED	\$10,256,890	\$10,256,890

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Ending Test Year Gross Plant Balances Provided from Jurisdictional Class Cost of Service Study

A Line No.		C Basis	D JURISDICTIONAL COST OF SERVICE	E CLASS COST OF SERVICE
	Underground Storage			
19	350100-UG Storage Land Own in Fee	JCOSS	\$984,955	\$984,955
20	351000-UG Storage Str & Improve	JCOSS	\$1,452,014	\$1,452,014
21	352100-UG Storage Leasehd & Rgts	JCOSS	\$688,126	\$688,126
22	352103-UG Stor Lhld & Rts-Roundup	JCOSS	\$0	\$0
23	352200-UG Storage Reservoirs	JCOSS	\$14,034,066	\$14,034,066
24	352300-UG Storage Nonrecover Gas	JCOSS	\$133,421	\$133,421
25	353000G-UG Storage Lines	JCOSS	\$3,853,843	\$3,853,843
26	354000G-UG Storage Compress S	JCOSS	\$11,206,210	\$11,206,210
27	355000G-UG Storage M & R Sta	JCOSS	\$532,173	\$532,173
28	356000G-UG Storage Purificati	JCOSS	\$4,650,818	\$4,650,818
29	357000G-UG Storage Other Equi	JCOSS	\$55,873	\$55,873
30	360001G-Other Stor Land in Fee	JCOSS	\$441,719	\$441,719
31	363200-Other Stor Vaporizing E	JCOSS	\$384,718	\$384,718
32	Total Underground Storage	CALCULATED	\$38,417,938	\$38,417,938

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Ending Test Year Gross Plant Balances Provided from Jurisdictional Class Cost of Service Study

A	C	D	E
Line No.	Basis	JURISDICTIONAL COST OF SERVICE	CLASS COST OF SERVICE
Transmission			
33	365100-Tran Land Owned in Fee	JCOSS \$4,827,171	\$4,827,171
34	365200-Transmission Land Rights	JCOSS \$34,853,465	\$34,853,465
35	366000G-Gs Transmission Str &	JCOSS \$31,399,367	\$31,399,367
36	366096-Gs Tran Other Structures	JCOSS \$178,661	\$178,661
37	367000G-Gs Transmission Mains	JCOSS \$566,091,428	\$566,091,428
38	367000GWM-Gs Transmission Mains (PSC PSIA West Main)	JCOSS \$0	\$0
39	368000G-Gs Tran Compressor St	JCOSS \$141,411,870	\$141,411,870
40	369000G-Gs Tran Meas & Reg St	JCOSS \$109,050,020	\$109,050,020
41	370000G-Gs Tran Communication	JCOSS \$1,968,503	\$1,968,503
42	Total Transmission Plant	CALCULATED \$889,780,486	\$889,780,486
Distribution			
43	367000G-Gs Transmission Mains	JCOSS \$0	\$0
44	367000GWM-Gs Transmission Mains (PSC PSIA West Main)	JCOSS \$0	\$0
45	374001-Dist Land Owned in Fee	JCOSS \$2,809,799	\$2,809,799
46	374002-Distribution Land Right	JCOSS \$23,092,094	\$23,092,094
47	375000-Distribution Str & Improve	JCOSS \$7,175,277	\$7,175,277
48	376000G-Gs Distribution Mains	JCOSS \$5,820,793	\$5,820,793
49	376010-Distribution Mains Stee	JCOSS \$143,132,565	\$143,132,565
50	376020-Distribution Mains Plasti	JCOSS \$937,339,211	\$937,339,211
51	377000-Dist Compressor Sta Equip	JCOSS \$19,530,971	\$19,530,971
52	378000G-Dist Meas & Reg Sta Eq Ge	JCOSS \$42,655,127	\$42,655,127
53	379000-Dist M & R Sta Eq City Gt	JCOSS \$7,201,997	\$7,201,997
54	380000G-Distribution Services	JCOSS \$203,222	\$203,222
55	380010-Distribution Service Stee	JCOSS \$94,927,919	\$94,927,919
56	380020-Distribut Service Plasti	JCOSS \$802,533,692	\$802,533,692
57	381000G-Distribution Meter	JCOSS \$271,584,052	\$271,584,052
58	381065-Distr Meters-AMR (Old)	JCOSS \$74,729,457	\$74,729,457
59	381066-Distribution meters	JCOSS \$98,674	\$98,674
60	382000G-Dist Meter Installations	JCOSS \$69,134,160	\$69,134,160
61	383000-Dist House Regulators	JCOSS \$70,591,546	\$70,591,546
62	387000-Dist Other Equipment	JCOSS \$308	\$308
58	Total Distribution Plant	CALCULATED \$2,572,560,864	\$2,572,560,864
59	Total Trans. & Distr.	CALCULATED \$3,462,341,351	\$3,462,341,351
60	Subtotal Gross Natural Gas Plant	CALCULATED \$3,516,135,315	\$3,516,135,315

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Ending Test Year Gross Plant Balances Provided from Jurisdictional Class Cost of Service Study

A Line No.		C Basis	D JURISDICTIONAL COST OF SERVICE	E CLASS COST OF SERVICE
	General Plant			
61	367000G-Gs Transmission Mains	JCOSS	\$0	\$0
62	389001-General Land Owned in Fe	JCOSS	\$191,532	\$191,532
63	389002-General Land Rights	JCOSS	\$8,530	\$8,530
64	390000-Genl Structures & Improv	JCOSS	\$3,212,791	\$3,212,791
65	390007-Genl Str & Imp Lease Bld	JCOSS	\$1,228,660	\$1,228,660
66	390060-Genl Str & Imp-Remodeling	JCOSS	\$432,407	\$432,407
67	391000-General Office Furn & E	JCOSS	\$1,280,353	\$1,280,353
68	391004-General Info Sys Computer	JCOSS	\$292,754	\$292,754
69	391009-Genl Off Eq-Part Lease Fac	JCOSS	\$0	\$0
70	392000-General Transportation E	JCOSS	\$0	\$0
71	392010-General Transp Eq Grp	JCOSS	\$794,350	\$794,350
72	392020-General Transp Eq Grp 2	JCOSS	\$33,861,052	\$33,861,052
73	392030-General Transp Eq Trailer	JCOSS	\$2,070,117	\$2,070,117
74	392040-General Transp Eq Grp 4	JCOSS	\$13,623,472	\$13,623,472
75	394000-General Tools & Shop Equi	JCOSS	\$30,405,100	\$30,405,100
76	395000-General Laboratory Equi	JCOSS	\$369,733	\$369,733
77	396000-General Power Operated E	JCOSS	\$4,888,015	\$4,888,015
78	397000-General Communication E	JCOSS	\$10,479,021	\$10,479,021
79	397000SGS- Gen Com Equip - Smart Grid	JCOSS	(\$8,404,822)	(\$8,404,822)
80	397010-General Comm Eq Two Wa	JCOSS	\$14,146,906	\$14,146,906
81	397020-General Comm Eq AE	JCOSS	\$31,357,847	\$31,357,847
82	397030-General Comm Eq EM	JCOSS	\$15,996,643	\$15,996,643
83	398000-General Miscellaneous E	JCOSS	\$5,828	\$5,828
84	Total General Plant	CALCULATED	\$156,240,290	\$156,240,290
85	Sub-Total Common Plant	JCOSS	\$275,467,219	\$275,467,219
86	Subt. Common and General Plant	CALCULATED	\$431,707,509	\$431,707,509
87	117100-Gas Stored-Base Gas	JCOSS	\$9,173,544	\$9,173,544
88	Total Plant In Service	CALCULATED	\$4,005,405,286	\$4,005,405,286

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Ending Test Year Gross Plant Balances Provided from Jurisdictional Class Cost of Service Study

A Line No.		C Basis	D JURISDICTIONAL COST OF SERVICE	E CLASS COST OF SERVICE
	Reserve for Depreciation & Amortization (108 Accumulated Provision)			
88	Intangible Plant	JCOSS	\$38,382,066	\$38,382,066
89	Gas Production and Gathering Plant	JCOSS	\$4,464,043	\$4,464,043
90	Gas Products Extraction Plant	JCOSS	\$4,085,356	\$4,085,356
91	Gas Underground Storage Plant	JCOSS	\$18,620,330	\$18,620,330
92	Gas Transmission Plant	JCOSS	\$182,462,538	\$182,462,538
93	Gas Distribution Plant	JCOSS	\$951,919,257	\$951,919,257
94	General Plant	JCOSS	\$51,984,851	\$51,984,851
95	Common Plant	JCOSS	\$139,013,484	\$139,013,484
96	Subtotal Reserve for Depreciation & Amortization	CALCULATED	\$1,390,931,924	\$1,390,931,924
	Net Plant in Service			
97	Net Gas Production and Gathering Plant	CALCULATED	\$655,094	\$655,094
98	Net Gas Products Extraction Plant	CALCULATED	\$6,171,534	\$6,171,534
99	Net Gas Underground Storage Plant	CALCULATED	\$19,797,608	\$19,797,608
100	Net Gas Transmission Plant	CALCULATED	\$707,317,948	\$707,317,948
101	Net Gas Distribution Plant	CALCULATED	\$1,620,641,608	\$1,620,641,608
102	Net General Plant	CALCULATED	\$104,255,439	\$104,255,439
103	Net Gas Common Plant	CALCULATED	\$136,453,734	\$136,453,734
104	Total Net Plant in Service	CALCULATED	\$2,614,473,362	\$2,614,473,362
	Plant Held for Future Use / CWIP			
105	Gas Transmission Plant	JCOSS	\$44,630,731	\$44,630,731
106	Gas Distribution Plant	JCOSS	\$17,578,702	\$17,578,702
107	Intangible Plant	JCOSS	\$979,614	\$979,614
108	Gas Production and Gathering Plant	JCOSS	(\$675)	(\$675)
109	Gas Products Extraction Plant	JCOSS	\$1,316,432	\$1,316,432
110	Gas Underground Storage Plant	JCOSS	\$76,455	\$76,455
111	Underground Storage Base Gas	JCOSS	\$0	\$0
112	General Plant	JCOSS	\$10,566,871	\$10,566,871
113	Common Plant	JCOSS	\$20,894,337	\$20,894,337
114	Total CWIP and Plant Held for Future Use	CALCULATED	\$96,042,468	\$96,042,468
115	Total Utility Net Plant	CALCULATED	\$2,710,515,829	\$2,710,515,829

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Ending Test Year Gross Plant Balances Provided from Jurisdictional Class Cost of Service Study

A		C	D	E
Line No.		Basis	JURISDICTIONAL COST OF SERVICE	CLASS COST OF SERVICE
	Cash Working Capital			
116	Federal Income Tax	JCOSS	\$386,525	\$386,525
117	Franchise Tax	JCOSS	(\$833,978)	(\$833,978)
118	Natural Gas	JCOSS	(\$11,595,297)	(\$11,595,297)
119	Operations & Maintenance	JCOSS	\$1,601,405	\$1,601,405
120	Other Taxes	JCOSS	\$213,497	\$213,497
121	Property Tax	JCOSS	(\$42,826,517)	(\$42,826,517)
122	Sales Tax	JCOSS	(\$450,185)	(\$450,185)
123	State Income Tax	JCOSS	\$89,519	\$89,519
124	Cash Working Capital - Service Company Charges	JCOSS	\$5,500,712	\$5,500,712
125	Total Cash Working Capital	CALCULATED	(\$47,914,320)	(\$47,914,320)
126	OTHER RATE BASE ITEMS			
127	Materials and Supplies (Includes M&S capitalized)	JCOSS	\$5,295,418	\$5,295,418
128	182360-Unamortized Reg Asset Balances	JCOSS	\$58,823,727	\$58,823,727
129	254000-PTO Expense Liability	JCOSS	(\$673,469)	(\$673,469)
130	25440-Legacy Prepaid Pension Asset	JCOSS	\$53,209,253	\$53,209,253
129	Subtotal Other Rate Base Items	CALCULATED	\$116,654,928	\$116,654,928
130	Subtotal ORB Plus CWC	CALCULATED	\$68,740,608	\$68,740,608
	Accumulated Deferred Income Taxes			
131	Interest on CWIP	JCOSS	\$0	\$0
132	Account 190	JCOSS	\$136,775,618	\$136,775,618
133	Account 282	JCOSS	(\$665,958,463)	(\$665,958,463)
134	Account 283	JCOSS	(\$17,121,299)	(\$17,121,299)
135	Non-Plant ADIT	JCOSS	\$64,267,430	\$64,267,430
136	Subtotal Accumulated Def. Income Taxes	CALCULATED	(\$482,036,715)	(\$482,036,715)
137	Subtotal ORB Plus Accum Def. Inc. Taxes	CALCULATED	(\$365,381,787)	(\$365,381,787)
137	Lease Accruals	JCOSS	\$0	\$0
138	Subtotal ORB Alloc. Before Cus. Adv./Dep	CALCULATED	(\$365,381,787)	(\$365,381,787)
139	25200-Customer Advances for Construction	JCOSS	(\$55,797,665)	(\$55,797,665)
140	23500-Customer Deposits	JCOSS	(\$4,960,501)	(\$4,960,501)
141	Total Customer-Related RB Allocation	CALCULATED	(\$60,758,167)	(\$60,758,167)
	Rate Base Summary			
142	Total Net Plant	CALCULATED	\$2,710,515,829	\$2,710,515,829
143	Total Cash Working Capital	CALCULATED	(\$47,914,320)	(\$47,914,320)
144	Total Other Rate Base Items	CALCULATED	(\$365,381,787)	(\$365,381,787)
145	Total Customer Advances & Deposits	CALCULATED	(\$60,758,167)	(\$60,758,167)
146	Total Rate Base	CALCULATED	\$2,236,461,556	\$2,236,461,556



Public Service of Colorado Class Cost of Service Study

Present Revenues Provided from Jurisdictional Class Cost of Service Study

A Line No.		C Basis	D JURISDICTIONAL COST OF SERVICE	E CLASS COST OF SERVICE
147	Base Revenue	CALCULATED	\$497,768,828	\$497,768,828
148	Customer Count Annualization		\$0	\$0
149	Sub-Total Rate Revenue		\$497,768,828	\$497,768,828
	Other Revenue			
148	Late Payment	JCOSS	\$831,814	\$831,814
149	Misc. Service	JCOSS	\$1,332,788	\$1,332,788
150	Rent	JCOSS	\$61,822	\$61,822
151	Product Extraction	JCOSS	\$540,272	\$540,272
152	Other Revenue	JCOSS	\$484,886	\$484,886
153	Subtotal Other Revenue	CALCULATED	\$3,251,582	\$3,251,582
154	Total Revenue	CALCULATED	\$501,020,410	\$501,020,410
	Other Gas Supply			
155	807000-Purchased gas expenses	JCOSS	(\$19)	(\$19)
156	81000-Gas-Compress Stat Fuel	JCOSS	(\$1,604,036)	(\$1,604,036)
157	81200-Gas Used for Oth Utility	JCOSS	(\$56,918)	(\$56,918)
158	81300-Gas Supply Exp Steam	JCOSS	\$243,279	\$243,279
159	Subtotal - Gas Supply Expense	CALCULATED	(\$1,417,694)	(\$1,417,694)

Public Service of Colorado

Present Expenses Provided from Jurisdictional Class Cost of Service Study

A		C	D	E
Line No.		Basis	JURISDICTIONAL COST OF SERVICE	CLASS COST OF SERVICE
	Underground Storage Expense			
160	81400-UG Strg Oper Exp Sup&Eng	JCOSS	\$23,554	\$23,554
161	81600-Gas Well Expense	JCOSS	\$620,584	\$620,584
162	81700-Storage Lines Exp	JCOSS	\$0	\$0
163	81800-Storage Comp Station Exp	JCOSS	\$313,291	\$313,291
164	81900-Storage Comp Stat Fuel&Pwr	JCOSS	\$191,778	\$191,778
165	82000-Storage Measure & Reg Stat	JCOSS	\$1,331	\$1,331
166	82400-Storage Other Expense	JCOSS	\$0	\$0
167	82600-Storage Rents	JCOSS	\$86,817	\$86,817
168	83100-Mtce of Strc & Improv	JCOSS	\$3,267	\$3,267
169	83200-Mtce of Reserviors&Wells	JCOSS	\$569,726	\$569,726
170	83300-Mtce of Lines	JCOSS	\$0	\$0
171	83400-Mtce of Comp Station	JCOSS	\$371,087	\$371,087
172	83500-Mtce of Meas & Reg Equip	JCOSS	\$3,848	\$3,848
173	83600-Mtce of Purify Equipment	JCOSS	\$0	\$0
174	Subtotal - Underground Storage Expense	CALCULATED	\$2,185,284	\$2,185,284

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Present Expenses Provided from Jurisdictional Class Cost of Service Study

A Line No.		C Basis	D JURISDICTIONAL COST OF SERVICE	E CLASS COST OF SERVICE
	Gas Production and Gathering Operations			
175	73500-Gas Misc Prod Expense	JCOSS	\$82,363	\$82,363
176	73600-Gas Prod Rents	JCOSS	\$5,022	\$5,022
177	75300-Production Well Expense	JCOSS	\$78,135	\$78,135
178	75400-Field Compressor Station Expenses	JCOSS	\$554,923	\$554,923
179	75500-Prod Comp Stat Fuel&Pwr	JCOSS	\$246,596	\$246,596
180	75900-Production Other Expense	JCOSS	\$27,715	\$27,715
	Sub-Total Gas Production and Gathering Operations	CALCULATED	\$994,755	\$994,755
	Gas Production and Gathering Maintenance			
181	76200-Maintenance structures and improvements	JCOSS	\$911	\$911
183	76400-Mtce of Field Lines	JCOSS	\$17,477	\$17,477
184	76500-Maintenance Field Compressor Station Expenses	JCOSS	\$198,370	\$198,370
185	84200-Oth Strg Exp - Rent	JCOSS	\$0	\$0
186	Sub-Total Gas Production and Gathering Maintenance	CALCULATED	\$216,758	\$216,758
187	Subtotal - Production & Gathering Expense	CALCULATED	\$1,211,513	\$1,211,513

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Present Expenses Provided from Jurisdictional Class Cost of Service Study

A		C	D	E
Line No.		Basis	JURISDICTIONAL COST OF SERVICE	CLASS COST OF SERVICE
	Products Extraction Expense			
188	77000-Gas Prod Extract Sup & Eng	JCOSS	\$0	\$0
189	77200-Gas Shrinkage	JCOSS	\$205,290	\$205,290
190	77300-Gas Fuel	JCOSS	\$0	\$0
191	78300-Gas Prod Extract Rents	JCOSS	\$291,113	\$291,113
192	78600-Mtce Extract&Refine Equip	JCOSS	\$0	\$0
193	Subtotal - Products Extraction Expense	CALCULATED	\$496,403	\$496,403

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Present Expenses Provided from Jurisdictional Class Cost of Service Study

A		C	D	E
Line No.		Basis	JURISDICTIONAL COST OF SERVICE	CLASS COST OF SERVICE
	Transmission Operations			
194	85000-Transm - Supervision&Eng	JCOSS	\$4,366,787	\$4,366,787
195	85100-Transm -Sys Control&Load	JCOSS	\$1,911,263	\$1,911,263
196	85200-Communication system expenses	JCOSS	\$10,365	\$10,365
197	85300-Gas Compressor Stat	JCOSS	\$1,569,940	\$1,569,940
198		JCOSS	\$0	\$0
199	85400-Gas for Compresor Stat Fuel	JCOSS	\$1,142,568	\$1,142,568
200	85600-Transmission -Mains	JCOSS	\$10,318,043	\$10,318,043
201	85700-Transm - Meas & Reg	JCOSS	\$970,239	\$970,239
202	85900-Transm - Other Equipment	JCOSS	\$2,439,342	\$2,439,342
203	86000-Trans - Rents	JCOSS	\$1,281,184	\$1,281,184
			\$0	\$0
204	86300-Transmission Mtce Mains	JCOSS	\$1,948,335	\$1,948,335
205	86400-Transm Mtce Comp Stat Equip	JCOSS	\$1,320,165	\$1,320,165
206	86500-Transm Mtce Meas & Reg	JCOSS	\$694,161	\$694,161
207	86600-Trans Mtce Commun Equip	JCOSS	\$76,187	\$76,187
208	86700-Trans Mtce Other Equip	JCOSS	\$72,367	\$72,367
209	Subtotal - Transmission Expense	CALCULATED	\$28,120,946	\$28,120,946

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Present Expenses Provided from Jurisdictional Class Cost of Service Study

A Line No.		C Basis	D JURISDICTIONAL COST OF SERVICE	E CLASS COST OF SERVICE
	Distribution			
210	87000-Dist Oper - E&S	JCOSS	\$9,610,202	\$9,610,202
211	87100-Dist Exp-Dist Load	JCOSS	\$4,300,839	\$4,300,839
212	87200-Compressor Station Labor and Expenses	JCOSS	\$39,917	\$39,917
213		JCOSS	\$0	\$0
214	87400-Dist Exp-Mains & Serv	JCOSS	\$28,093,338	\$28,093,338
215	87500-Dist Op Meas&Regl Stat Gnl	JCOSS	\$1,474,266	\$1,474,266
216	87600-Dist Oper Meas&Regl Stat Indust	JCOSS	\$2,362	\$2,362
217	87700-Dist Op Meas&Regl Stat Cty Gt	JCOSS	\$5,216	\$5,216
218	87800-Dist Op Meter & House Reg	JCOSS	(\$6,730,254)	(\$6,730,254)
219	87900-Dist Op Customer Install	JCOSS	\$5,484,856	\$5,484,856
220	88000-Dist Oper -Other	JCOSS	\$36,114,617	\$36,114,617
221	88100-Dist Op Rents	JCOSS	\$7,001,432	\$7,001,432
			\$0	
222	88500-Dist - Mtce E&S	JCOSS	\$2,039,704	\$2,039,704
223	88700-Dist - Mtce of Mains	JCOSS	\$10,345,986	\$10,345,986
224	88800-Maintenance of Compressor Station Equipment	JCOSS	\$39,253	\$39,253
225	88900-Dist-Mtce of Meas&Regl	JCOSS	\$793,183	\$793,183
226	89000-Dist-Mtce of Meas&Regl Indust	JCOSS	\$12,097	\$12,097
226	89100-Dist-Mtce of Meas&Regl	JCOSS	\$1,091	\$1,091
227	89200-Dist-Mtce of Services	JCOSS	\$12,936,497	\$12,936,497
228	89300-Dist-Mtce of Meters&Hou	JCOSS	\$4,673,794	\$4,673,794
229	Subtotal - Distribution Expense	CALCULATED	\$116,238,394	\$116,238,394

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Present Expenses Provided from Jurisdictional Class Cost of Service Study

A Line No.		C Basis	D JURISDICTIONAL COST OF SERVICE	E CLASS COST OF SERVICE
	Customer Accounts			
230	90100-Cust Acct Supervise	JCOSS	\$85,532	\$85,532
231	90200-Cust Acct Meter Read	JCOSS	\$4,895,491	\$4,895,491
232	90300-Cust Acct Recrds & Coll	JCOSS	\$18,179,730	\$18,179,730
233	90400-Cust Acct Uncollect	JCOSS	\$3,768,838	\$3,768,838
234	904001-Uncollectable Accounts - Non Commodity	JCOSS	\$719,520	\$719,520
	Other Utility Income			
234	DEPINT - Customer Deposit Interest Expense	JCOSS	\$115,529	\$115,529
235	Subtotal - Customer Accounts	CALCULATED	\$27,764,639	\$27,764,639
236	Customer Service			
237	90800-Customer Asst Expense	JCOSS	\$578,597	\$578,597
238	90812G-Customer Asst Expense Gas	JCOSS	\$0	\$0
239	909000-Informational and instruction advertising expense	JCOSS	\$1,219,740	\$1,219,740
240	910000-Misc Cust Serv Expense	JCOSS	\$136,235	\$136,235
	Sales:			
241	91200-Economic Development	JCOSS	\$725,829	\$725,829
242	Subtotal - Customer Service and Sales	CALCULATED	\$2,660,401	\$2,660,401
243	Total Customer Operations	CALCULATED	\$30,425,041	\$30,425,041
244	Distribution O & M Before A & G	CALCULATED	\$146,663,435	\$146,663,435
245	Total O & M Before A & G	CALCULATED	\$178,677,581	\$178,677,581

Public Service of Colorado

Present Expenses Provided from Jurisdictional Class Cost of Service Study

A Line No.		C Basis	D JURISDICTIONAL COST OF SERVICE	E CLASS COST OF SERVICE
246	A&G Expenses			
247	92000-A&G Salaries	JCOSS	\$12,788,461	\$12,788,461
248	92100-A&G Office & Supplies	JCOSS	\$9,327,426	\$9,327,426
249	92200-A&G Admn Transfer Crdt	JCOSS	(\$9,453,114)	(\$9,453,114)
250	92300-A&G Outside Services	JCOSS	\$4,269,508	\$4,269,508
251	92400-A&G Property Insurance	JCOSS	\$1,077,220	\$1,077,220
252	92500-A&G Injuries & Damages	JCOSS	\$3,680,880	\$3,680,880
253	926000-Employee pensions and benefits	JCOSS	\$22,173,770	\$22,173,770
254	92700 - Franchise	JCOSS	\$0	\$0
255	92800-A&G Regulatory Comm Exp	JCOSS	\$279,683	\$279,683
256	92800R -Regulatory Commission Expense	JCOSS	\$2,400,433	\$2,400,433
257	92804CPUC- Reg Comm Expense	JCOSS	\$638,973	\$638,973
258	92900-A&G Duplicate Chrg Crdt	JCOSS	(\$905,370)	(\$905,370)
259	93020-A&G Misc General Exp	JCOSS	\$555,073	\$555,073
260	93100-A&G Rents	JCOSS	\$14,552,429	\$14,552,429
261	93200-A&G Maint of Structures	JCOSS	\$100,373	\$100,373
262	93500-A&G Maint of Gen PLT	JCOSS	(\$48,071)	(\$48,071)
263				
264	Subtotal - A&G	CALCULATED	\$61,437,675	\$61,437,675
265	Total O & M Expense	CALCULATED	\$238,697,563	\$238,697,563

Public Service of Colorado

Present Expenses Provided from Jurisdictional Class Cost of Service Study

A		C	D	E
Line No.		Basis	JURISDICTIONAL COST OF SERVICE	CLASS COST OF SERVICE
	40300-Gas Depreciation			
266	Gas Production and Gathering Plant	JCOSS	\$43,795	\$43,795
267	Intangible Plant	JCOSS	\$3,622,489	\$3,622,489
268	Gas Manufactured Plant	JCOSS	\$0	\$0
269	Gas Products Extraction Plant	JCOSS	\$266,297	\$266,297
270	Gas Transmission Plant	JCOSS	\$18,974,804	\$18,974,804
271	Gas Distribution Plant	JCOSS	\$78,509,271	\$78,509,271
272	Gas Underground Storage Plant	JCOSS	\$820,205	\$820,205
273	General Plant	JCOSS	\$6,068,022	\$6,068,022
274	Common Plant	JCOSS	\$20,931,902	\$20,931,902
275	Subtotal - Depreciation Expense	CALCULATED	\$129,236,784	\$129,236,784
276	Gas Amortization			
277	40730C-Amortization of Deferral of Excess Property Taxes	JCOSS	\$12,771,111	\$12,771,111
278	40730DPA-Damage Prevention Amortization	JCOSS	\$2,446,495	\$2,446,495
279	40730ERA-Emergency Response Amortization	JCOSS	\$0	\$0
280	40730PED-Pension Expense Deferral	JCOSS	\$250,373	\$250,373
281	40730PPA-Prepaid Pension Asset Amortization	JCOSS	\$5,320,925	\$5,320,925
282	40750MGP-MGP Amortization	JCOSS	\$1,582,675	\$1,582,675
283	Subtotal - Amortization Expense	CALCULATED	\$22,371,580	\$22,371,580
284	Taxes Other Than Income			
285	24100-Franchise Tax Paid	JCOSS	\$0	\$0
286	24110-Sales Tax Paid	JCOSS	\$0	\$0
287	40811-Property Taxes	JCOSS	(\$125,560)	(\$125,560)
288	408102-Tax Other Than Income Tax - Sales, Use, Other	JCOSS	(\$373,994)	(\$373,994)
289	408101-Tax Other Than Income Tax - Payroll	JCOSS	\$6,074,876	\$6,074,876
290	408100-Tax Other Than Income Tax - Property	JCOSS	\$57,760,243	\$57,760,243
291	Subtotal Taxes Other Than Income Taxes	CALCULATED	\$63,335,566	\$63,335,566
292	Subtotal - Operating Expenses	CALCULATED	\$453,641,492	\$453,641,492
293	Total Operating Expense	CALCULATED	\$453,641,492	\$453,641,492

Public Service of Colorado

Present Expenses Provided from Jurisdictional Class Cost of Service Study

A		C	D	E
Line No.		Basis	JURISDICTIONAL COST OF SERVICE	CLASS COST OF SERVICE
	Income Tax Expense			
294	Earnings Before Interest	JCOSS	\$163,932,632	\$163,932,632
295	Interest Expense	JCOSS	\$39,809,016	\$39,809,016
296	Required Operating Income Less Interest Exp	CALCULATED	\$124,123,616	\$124,123,616
	Schedule M Adjustments			
297	Schedule M - Plant Related	JCOSS	(\$15,621,238)	(\$15,621,238)
298	Schedule M - Labor Related	JCOSS	\$1,205,182	\$1,205,182
299	Schedule M - NOL	JCOSS	(\$178,889,776)	(\$178,889,776)
300	Total Schedule M Adjustments	CALCULATED	(\$193,305,831)	(\$193,305,831)
301	Required Operating Income Plus Schedule M	CALCULATED	(\$69,182,215)	(\$69,182,215)
	State Income Tax Calculation			
302	Required Operating Income Plus Schedule M	CALCULATED	(\$69,182,215)	(\$69,182,215)
303	State Income Tax Rate	JCOSS	4.64%	4.64%
304	Calculated State Income Tax	CALCULATED	(\$3,208,671)	(\$3,208,671)
	Federal Income Tax Calculation			
305	Required Operating Income Plus Schedule M	CALCULATED	(\$69,182,215)	(\$69,182,215)
306	Calculated State Income Tax	CALCULATED	(\$3,208,671)	(\$3,208,671)
307	Federal Taxable Amount	CALCULATED	(\$65,973,544)	(\$65,973,544)
308	Federal Income Tax Rate	JCOSS	21.00%	21.00%
309	Calculated Federal Income Tax	CALCULATED	(\$13,854,444)	(\$13,854,444)
310	Total Calculated Income Tax	CALCULATED	(\$17,063,115)	(\$17,063,115)
	410100-Deferred Income Tax			
311	Depreciation Related	JCOSS	\$0	\$0
312	Labor Related	JCOSS	\$0	\$0
313	Other - Deferred Tax NOL	JCOSS	\$44,121,374	\$44,121,374
314	Interest on CWIP	JCOSS	\$151,310	\$151,310
315	Total Deferred Income Taxes	CALCULATED	\$44,272,684	\$44,272,684
316	Total Calculated Plus Deferred Income Taxes	CALCULATED	\$27,209,569	\$27,209,569
	Tax Credits			
317	Federal Tax Credits	JCOSS	\$292,468	\$292,468
318	ITC - Amortized	JCOSS	(\$235,945)	(\$235,945)
319	Total Tax Credits	CALCULATED	\$56,522	\$56,522
320	Total Income Tax Expense Before Gross-Up	CALCULATED	\$27,266,091	\$27,266,091
321	Incremental Gross-up Factor	JCOSS	1.33	1.33
322	Income Tax After Gross-Up	JCOSS	\$36,192,645	\$36,192,645

Public Service of Colorado

Present Expenses Provided from Jurisdictional Class Cost of Service Study

A Line No.		C Basis	D JURISDICTIONAL COST OF SERVICE	E CLASS COST OF SERVICE
323	42110-Gain (Loss) from Disposition of Utility Plant	JCOSS	\$0	\$0
324	Total Operating Deductions	JCOSS	\$489,834,137	\$489,834,137
325	Total Current Revenue	JCOSS	\$501,020,410	\$501,020,410
326	Net Operating Earnings	JCOSS	\$11,186,273	\$11,186,273
	AFUDC			
327	Gas Intangible Plant	JCOSS	\$51,425	\$51,425
328	Gas Production and Gathering Plant	JCOSS	\$0	\$0
329	Gas Products Extraction Plant	JCOSS	\$72,100	\$72,100
330	Gas Transmission Plant	JCOSS	\$4,005,969	\$4,005,969
331	Gas Distribution Plant	JCOSS	\$712,045	\$712,045
332	Gas Underground Storage Plant	JCOSS	\$4,549	\$4,549
333	Gas Common and General Plant	JCOSS	\$1,185,713	\$1,185,713
334	Total AFUDC		\$6,031,801	\$6,031,801
335	Net Operating Earnings Plus AFUDC	JCOSS	\$17,218,074	\$17,218,074

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Public Service of Colorado Class Cost of Service Study
Summary of Demand/Commodity/Customer Classification Percentages,
Gross Plant, Revenue and Expense Ratio

A	B	C	D	E	F	G
Line No.	Plant Account	Name	Demand	Commodity	Customer	Total
	Plant Ratios					
11	Gross Plant	GROSSPLT	0.582335	0.024107	0.393558	1.000000
12	Production & Gathering Gross Plant	PGGRSPLT	0.000000	1.000000	0.000000	1.000000
13	Products Extraction Gross Plant	PEGRSPLT	0.000000	1.000000	0.000000	1.000000
14	Transmission Gross Plant	TRNGRSPLT	1.000000	0.000000	0.000000	1.000000
15	Underground Storage Gross Plant	UGGRSPLT	1.000000	0.000000	0.000000	1.000000
16	Distribution Gross Plant	DISGRSPLT	0.435119	0.026972	0.537909	1.000000
17	Distribution Mains	DISMAINPLT	1.000000	0.000000	0.000000	1.000000
18	Mains, Comp. Station, Reg. Station	DISCOMPPLT	0.939959	0.060041	0.000000	1.000000

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Public Service of Colorado Class Cost of Service Study
Summary of Demand/Commodity/Customer Classification Percentages,
Gross Plant, Revenue and Expense Ratio

A	B	C	D	E	F	G
Line No.	Plant Account	Name	Demand	Commodity	Customer	Total
	Plant Ratios (Continued)					
19	Meter, Meter Installation, House Regs.	MTRHOSREG	0.000000	0.000000	1.000000	1.000000
20	Service Laterals	LATERALS	0.000000	0.000000	1.000000	1.000000
21	Common & Gen. Gross Plant	CGGRSPLT	0.582335	0.024107	0.393558	1.000000
22	Std. Distribution Gross Plant Ratio	DISGRSPLT	0.381158	0.000000	0.618842	1.000000
23	Net Total Plant	NETPLANT	0.607182	0.021642	0.371176	1.000000
24	Net Production & Gathering Plant	NETP&GPLT	0.000000	1.000000	0.000000	1.000000
25	Net Products Extraction Plant	NETP.E.PLT	0.000000	1.000000	0.000000	1.000000
26	Net Transmission Plant	NETTRNPLT	1.000000	0.000000	0.000000	1.000000
27	Net Distribution Plant	NETDISTPLT	0.435119	0.026972	0.537909	1.000000
28	Net Underground Storage Plant	NETU.G.PLT	1.000000	0.000000	0.000000	1.000000
29	Net Common & General Plant	NETC&GPLT	0.582335	0.024107	0.393558	1.000000
	Revenue & Expense Ratios					
30	Expense Subtotal	EXPSUBT	0.644290	0.033771	0.321939	1.000000
31	Expense Subtotal Plus Taxes	EXPSUBTTX	0.632282	0.022472	0.345247	1.000000
32	Depreciation Expense	DEPREC	0.555479	0.024497	0.420024	1.000000
33	Total Operating Expense	TOTALOPEXP	0.606614	0.023148	0.370237	1.000000
34	Current Revenue	CURREV	0.085067	0.411093	0.503841	1.000000
35	Current Rev. Less Transport.	REVLSTRAN	0.014668	0.416332	0.569000	1.000000

Public Service of Colorado Class Cost of Service Study

Summary - Derivation and Classification of Phase II Revenue Requirement

A Line No.	B Description	C Basis	D Balance	E Demand	F Commodity	G Customer	H Check Total
	Required Operating Income Calculation						
1	Total Net Plant	CALCULATED	\$2,614,473,362	\$1,587,461,504	\$56,583,249	\$970,428,608	\$2,614,473,361
2	Total Plant Held for Future Use	CALCULATED	\$96,042,468	\$71,247,433	\$2,571,954	\$22,223,081	\$96,042,468
3	Total Cash Working Capital	CALCULATED	(\$47,914,320)	(\$22,000,800)	(\$5,553,677)	(\$20,359,843)	(\$47,914,320)
4	Total Other Rate Base Items	CALCULATED	(\$365,381,787)	(\$223,240,677)	(\$6,715,542)	(\$135,425,567)	(\$365,381,786)
5	Total Customer Advances & Deposits	CALCULATED	(\$60,758,167)	(\$24,278,616)	(\$1,504,996)	(\$34,974,554)	(\$60,758,167)
6	Total Rate Base	CALCULATED	\$2,236,461,556	\$1,389,188,843	\$45,380,988	\$801,891,725	\$2,236,461,557
	Required Operating Income						
7	Net Investment Rate Base	CALCULATED	\$2,236,461,556	\$1,389,188,843	\$45,380,988	\$801,891,725	\$2,236,461,557
8	Required Rate of Return	JCOSS	7.33%	7.33%	7.33%	7.33%	
9	Required Operating Income	CALCULATED	\$163,932,632	\$101,827,542	\$3,326,426	\$58,778,663	\$163,932,632
10	CPUC Jurisdictional Expenses	JCOSS	\$453,641,492	\$275,185,345	\$10,501,074	\$167,955,071	\$453,641,491
11	Income Tax Expense After Gross-Up	JCOSS	\$36,192,645	\$20,917,171	\$905,982	\$14,369,492	\$36,192,645
12	Subtotal Revenue Requirements	JCOSS	\$653,766,769	\$397,930,059	\$14,733,482	\$241,103,226	\$653,766,768
13	Allowance for Funds Used During Construction	JCOSS	\$6,031,801	\$5,040,771	\$121,129	\$869,901	\$6,031,801
14	Revenue Requirement Before Other Income	CALCULATED	\$647,734,968	\$392,889,288	\$14,612,353	\$240,233,326	\$647,734,967
	Other Revenues						
15	Subtotal Other Revenues	TOTALOPEXP	\$3,251,582	\$1,972,456	\$75,269	\$1,203,857	\$3,251,582
16	Large Transportation Discounted Customers	JCOSS	\$12,985,700	\$11,346,510	\$1,639,190	\$0	\$12,985,700
17	Total Revenue Requirement	CALCULATED	\$631,497,686	\$379,570,322	\$12,897,894	\$239,029,468	\$631,497,685

Public Service of Colorado Class Cost of Service Study

Rate Base Classification

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance	Demand	Commodity	Customer	Check Total
	Intangible Plant						
18	302000 - 303004 - General Plant - Intangible	GROSSPLT	\$48,388,918	\$28,178,554	\$1,166,521	\$19,043,844	\$48,388,918
	Non-Distribution Plant						
19	325400-334000 Production & Gathering	Trad. Class.	\$5,119,137	\$1	\$5,119,137	\$0	\$5,119,138
20	340001-346000 Products Extraction	Trad. Class.	\$10,256,890	\$1	\$10,256,890	\$0	\$10,256,891
21	350100-3563200 Underground Storage	Trad. Class.	\$38,417,938	\$38,417,936	\$0	\$0	\$38,417,936
22	365100-370000 Transmission Plant	Trad. Class.	\$889,780,486	\$889,780,486	\$0	\$0	\$889,780,486
23	Total Non-Distribution	CALCULATED	\$943,574,450	\$928,198,424	\$15,376,026	\$0	\$943,574,450
	Distribution Plant						
24	367000G-Gs Transmission Mains	Trad. Class.	\$0	\$0	\$0	\$0	\$0
25	367000GWM-Gs Transmission Mains (PSC PSIA West Main)	Trad. Class.	\$0	\$0	\$0	\$0	\$0
26	374001 - Dist Land Owned in Fee	Trad. Class.	\$2,809,799	\$2,809,799	\$0	\$0	\$2,809,799
27	374002-Distribution Land Right	Trad. Class.	\$23,092,094	\$23,092,094	\$0	\$0	\$23,092,094
28	375000-Distribution Str & Improve	Trad. Class.	\$7,175,277	\$7,175,277	\$0	\$0	\$7,175,277
29	376000G-Gs Distribution Mains	Trad. Class.	\$5,820,793	\$5,820,793	\$0	\$0	\$5,820,793
30	376010-Distribution Mains Stee	Trad. Class.	\$143,132,565	\$143,132,565	\$0	\$0	\$143,132,565
31	376020-Distribution Mains Plasti	Trad. Class.	\$937,339,211	\$937,339,211	\$0	\$0	\$937,339,211
32	377000-Dist Compressor Sta Equip	Trad. Class.	\$19,530,971	\$0	\$19,530,971	\$0	\$19,530,971
33	378000G-Dist Meas & Reg Sta Eq Ge	Trad. Class.	\$42,655,127	\$0	\$42,655,127	\$0	\$42,655,127
34	379000-Dist M & R Sta Eq City Gt	Trad. Class.	\$7,201,997	\$0	\$7,201,997	\$0	\$7,201,997
35	380000G-Distribution Services	Trad. Class.	\$203,222	\$0	\$0	\$203,222	\$203,222
36	380010-Distribution Service Stee	Trad. Class.	\$94,927,919	\$0	\$0	\$94,927,919	\$94,927,919
37	380020-Distribut Service Plasti	Trad. Class.	\$802,533,692	\$0	\$0	\$802,533,692	\$802,533,692
38	381000G-Distribution Meter	Trad. Class.	\$271,584,052	\$0	\$0	\$271,584,052	\$271,584,052
39	381065-Distr Meters-AMR (Old)	Trad. Class.	\$74,729,457	\$0	\$0	\$74,729,457	\$74,729,457
40	381066-Distribution meters	Trad. Class.	\$98,674	\$0	\$0	\$98,674	\$98,674
41	382000G-Dist Meter Installations	Trad. Class.	\$69,134,160	\$0	\$0	\$69,134,160	\$69,134,160
42	383000-Dist House Regulators	Trad. Class.	\$70,591,546	\$0	\$0	\$70,591,546	\$70,591,546
43	387000-Dist Other Equipment	Trad. Class.	\$308	\$0	\$0	\$308	\$308
44	Total Distribution	CALCULATED	\$2,572,560,864	\$1,119,369,739	\$69,388,095	\$1,383,803,030	\$2,572,560,864
45	Subtotal Gross Plant	CALCULATED	\$3,516,135,314	\$2,047,568,163	\$84,764,122	\$1,383,803,030	\$3,516,135,314
	General & Common Plant						
46	389001-398000 General Plant	GROSSPLT	\$156,240,290	\$90,984,168	\$3,766,513	\$61,489,609	\$156,240,290
47	Common Plant Allocation	GROSSPLT	\$275,467,219	\$160,414,164	\$6,640,739	\$108,412,316	\$275,467,219
48	Subtotal General & Common Plant	CALCULATED	\$431,707,509	\$251,398,331	\$10,407,252	\$169,901,925	\$431,707,509
49	117100 Gas Stored	Trad. Class.	\$9,173,544	\$9,173,544	\$0	\$0	\$9,173,544
50	Total Plant in Service	CALCULATED	\$4,005,405,285	\$2,336,318,592	\$96,337,895	\$1,572,748,799	\$4,005,405,285

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Public Service of Colorado Class Cost of Service Study

Rate Base Classification

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance	Demand	Commodity	Customer	Check Total
	Reserve for Depreciation and Amortization						
51	Intangible Plant	GROSSPLT	\$38,382,066	\$22,351,215	\$925,284	\$15,105,567	\$38,382,066
51	Gas Production and Gathering Plant	PGGRSPLT	\$4,464,043	\$1	\$4,464,043	\$0	\$4,464,043
52	Gas Products Extraction Plant	PEGRSPLT	\$4,085,356	\$0	\$4,085,356	\$0	\$4,085,356
53	Gas Underground Storage Plant	UGGRSPLT	\$18,620,330	\$18,620,329	\$0	\$0	\$18,620,329
54	Gas Transmission Plant	TRNGRSPLT	\$182,462,538	\$182,462,538	\$0	\$0	\$182,462,538
55	Gas Distribution Plant	DISGRSPLT	\$951,919,257	\$414,198,017	\$25,675,530	\$512,045,709	\$951,919,257
56	General Plant	CGGRSPLT	\$51,984,851	\$30,272,591	\$1,253,208	\$20,459,052	\$51,984,851
57	Common Plant	CGGRSPLT	\$139,013,484	\$80,952,398	\$3,351,224	\$54,709,863	\$139,013,484
58	Total Res. For Deprec. & Amort.	CALCULATED	\$1,390,931,924	\$748,857,089	\$39,754,644	\$602,320,191	\$1,390,931,925
	Net Plant						
59	Gas Production and Gathering Plant	CALCULATED	\$655,094	\$0	\$655,094	\$0	\$655,094
60	Gas Products Extraction Plant	CALCULATED	\$6,171,534	\$1	\$6,171,534	\$0	\$6,171,535
61	Gas Underground Storage Plant	CALCULATED	\$19,797,608	\$19,797,606	\$0	\$0	\$19,797,606
62	Gas Transmission Plant	CALCULATED	\$707,317,948	\$707,317,948	\$0	\$0	\$707,317,948
63	Gas Distribution Plant	CALCULATED	\$1,620,641,608	\$705,171,723	\$43,712,565	\$871,757,321	\$1,620,641,609
64	General Plant	CALCULATED	\$104,255,439	\$60,711,577	\$2,513,305	\$41,030,558	\$104,255,439
65	Common Plant	CALCULATED	\$136,453,734	\$79,461,766	\$3,289,515	\$53,702,453	\$136,453,734
66	Total Net Plant (Includes Net Plant and Accts 302000-303004. & 301-303)	CALCULATED	\$2,614,473,362	\$1,587,461,504	\$56,583,250	\$970,428,608	\$2,614,473,362
	Plant Held for Future Use						
67	Intangible	GROSSPLT	\$979,614	\$570,464	\$23,616	\$385,535	\$979,614
68	Production & Gathering	PGGRSPLT	(\$675)	(\$0)	(\$675)	\$0	(\$675)
69	Products Extraction	PEGRSPLT	\$1,316,432	\$0	\$1,316,432	\$0	\$1,316,432
70	Underground Storage	UGGRSPLT	\$76,455	\$76,455	\$0	\$0	\$76,455
71	Underground Storage Base Gas	UGGRSPLT	\$0	\$0	\$0	\$0	\$0
72	Transmission	TRNGRSPLT	\$44,630,731	\$44,630,731	\$0	\$0	\$44,630,731
73	Distribution	DISGRSPLT	\$17,578,702	\$7,648,825	\$474,139	\$9,455,738	\$17,578,702
74	General	GROSSPLT	\$10,566,871	\$6,153,457	\$254,737	\$4,158,676	\$10,566,871
75	Common	GROSSPLT	\$20,894,337	\$12,167,501	\$503,704	\$8,223,133	\$20,894,337
76	Subtotal Plant Held for Future Use	CALCULATED	\$96,042,468	\$71,247,433	\$2,571,954	\$22,223,081	\$96,042,468
77	Total Utility Plant	CALCULATED	\$2,710,515,829	\$1,658,708,936	\$59,155,204	\$992,651,689	\$2,710,515,830

Public Service of Colorado Class Cost of Service Study

Rate Base Classification

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance	Demand	Commodity	Customer	Check Total
	Cash Working Capital						
78	Federal Income Tax	NETPLANT	\$386,525	\$234,691	\$8,365	\$143,468.63	\$386,525
79	Franchise Tax	EXPSUBT	(\$833,978)	(\$537,324)	(\$28,164)	(\$268,490.08)	(\$833,978)
80	Natural Gas	REVLSTRAN	(\$11,595,297)	(\$170,084)	(\$4,827,489)	(\$6,597,723.87)	(\$11,595,297)
81	Operations & Maintenance	EXPSUBTTX	\$1,601,405	\$1,012,539	\$35,986	\$552,879.89	\$1,601,405
82	Other Taxes	EXPSUBT	\$213,497	\$137,554	\$7,210	\$68,732.95	\$213,497
83	Property Tax	NETPLANT	(\$42,826,517)	(\$26,003,496)	(\$926,865)	(\$15,896,156.35)	(\$42,826,517)
84	Sales Tax	TOTALOPEXP	(\$450,185)	(\$273,088)	(\$10,421)	(\$166,675.29)	(\$450,185)
85	State Income Tax	NETPLANT	\$89,519	\$54,354	\$1,937	\$33,227.13	\$89,519
86	Cash Working Capital - Service Company Charges	EXPSUBT	\$5,500,712	\$3,544,054	\$185,764	\$1,770,894.41	\$5,500,712
86	Total Cash Working Capital	CALCULATED	(\$47,914,320)	(\$22,000,800)	(\$5,553,677)	(\$20,359,843)	(\$47,914,320)
	Other Rate Base Items						
87	Xcel Energy Services Charges	GROSSPLT	\$0	\$0	\$0	\$0	\$0
88	Dist. Gas Stored Underground	Trad. Class.	\$0	\$0	\$0	\$0	\$0
89	Prepaid Pension Funding	EXPSUBT	\$53,209,253	\$34,282,189	\$1,796,925	\$17,130,140	\$53,209,253
90	Utility Material & Supplies	GROSSPLT	\$5,295,418	\$3,083,706	\$127,658	\$2,084,054	\$5,295,418
91	Regulatory Asset	GROSSPLT	\$58,150,257	\$33,862,922	\$1,401,839	\$22,885,496	\$58,150,257
92	Subtotal Other Rate Base Items	CALCULATED	\$116,654,928	\$71,228,817	\$3,326,421	\$42,099,690	\$116,654,928
93	Subtotal ORB Plus CWC	CALCULATED	\$68,740,609	\$49,228,017	(\$2,227,256)	\$21,739,847	\$68,740,608
	Accumulated Deferred Income Taxes						
94	Interest on CWIP	GROSSPLT	\$0	\$0	\$0	\$0	\$0
95	Account 190	GROSSPLT	\$136,775,618	\$79,649,210	\$3,297,275	\$53,829,133	\$136,775,618
96	Account 282	NETPLANT	(\$665,958,463)	(\$404,358,078)	(\$14,412,881)	(\$247,187,504)	(\$665,958,463)
97	Account 283	NETPLANT	(\$17,121,299)	(\$10,395,747)	(\$370,545)	(\$6,355,008)	(\$17,121,299)
98	Non-Plant ADIT	EXPSUBTTX	\$64,267,430	\$40,635,121	\$1,444,188	\$22,188,122	\$64,267,430
99	Subtotal Accumulated Def. Income Taxes	CALCULATED	(\$482,036,715)	(\$294,469,494)	(\$10,041,963)	(\$177,525,257)	(\$482,036,715)
100	Subtotal ORB Plus Accum. Def. Income Taxes	CALCULATED	(\$365,381,787)	(\$223,240,677)	(\$6,715,542)	(\$135,425,567)	(\$365,381,786)
101	Lease Accruals	GROSSPLT	\$0	\$0	\$0	\$0	\$0
102	Subtotal ORB Alloc. Before Cus Adv/Dep	CALCULATED	(\$365,381,787)	(\$223,240,677)	(\$6,715,542)	(\$135,425,567)	(\$365,381,786)
	Customer Advances & Deposits						
103	Customer Advances	DISGRSPLT	(\$55,797,665)	(\$24,278,616)	(\$1,504,996)	(\$30,014,053)	(\$55,797,665)
104	Customer Deposits	Trad. Class.	(\$4,960,501)	\$0	\$0	(\$4,960,501)	(\$4,960,501)
105	Total Customer-Related RB Allocation	CALCULATED	(\$60,758,167)	(\$24,278,616)	(\$1,504,996)	(\$34,974,554)	(\$60,758,167)

Public Service of Colorado Class Cost of Service Study

Expense Assignment by Utility Classification and Function

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance from Tab-A	Demand	Commodity	Customer	Check Total
	Underground Storage Expense						
1	81400-UG Strg Oper Exp Sup&Eng	Trad. Class.	\$23,554	\$23,554	\$0	\$0	\$23,554
2	81600-Gas Well Expense	Trad. Class.	\$620,584	\$620,584	\$0	\$0	\$620,584
3	81700-Storage Lines Exp	Trad. Class.	\$0	\$0	\$0	\$0	\$0
4	81800-Storage Comp Station Exp	Trad. Class.	\$313,291	\$313,291	\$0	\$0	\$313,291
5	81900-Storage Comp Stat Fuel&Pwr	Trad. Class.	\$191,778	\$0	\$191,778	\$0	\$191,778
6	82000-Storage Measure & Reg Stat	Trad. Class.	\$1,331	\$1,331	\$0	\$0	\$1,331
7	82400-Storage Other Expense	Trad. Class.	\$0	\$0	\$0	\$0	\$0
8	82600-Storage Rents	Trad. Class.	\$86,817	\$86,817	\$0	\$0	\$86,817
9	83100 Maint. Structures	Trad. Class.	\$3,267	\$3,267	\$0	\$0	\$3,267
10	83200-Mtce of Reservoirs&Wells	Trad. Class.	\$569,726	\$569,726	\$0	\$0	\$569,726
11	83300-Mtce of Lines	Trad. Class.	\$0	\$0	\$0	\$0	\$0
12	83400-Mtce of Comp Station	Trad. Class.	\$371,087	\$371,087	\$0	\$0	\$371,087
13	83500-Mtce of Meas & Reg Equip	Trad. Class.	\$3,848	\$3,848	\$0	\$0	\$3,848
14	83600-Mtce of Purify Equipment	Trad. Class.	\$0	\$0	\$0	\$0	\$0
15	Subtotal - Underground Storage Expense	CALCULATED	\$2,185,284	\$1,993,506	\$191,778	\$0	\$2,185,284

Public Service of Colorado Class Cost of Service Study

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance from Tab-A	Demand	Commodity	Customer	Check Total
	Production & Gathering Expense						
16	73500-Gas Misc Prod Expense	Trad. Class.	\$82,363	\$0	\$82,363	\$0	\$82,363
17	73600-Gas Prod Rents	Trad. Class.	\$5,022	\$0	\$5,022	\$0	\$5,022
18	75300-Production Well Expense	Trad. Class.	\$78,135	\$0	\$78,135	\$0	\$78,135
19	75400 Field Compressor Station	Trad. Class.	\$554,923	\$0	\$554,923	\$0	\$554,923
20	75500-Prod Comp Stat Fuel&Pwr	Trad. Class.	\$246,596	\$0	\$246,596	\$0	\$246,596
21	75900-Production Other Expense	Trad. Class.	\$27,715	\$0	\$27,715	\$0	\$27,715
22	76200 Maintenance Structures	Trad. Class.	\$911	\$0	\$911	\$0	\$911
23	76400 Maintenance Field Lines	Trad. Class.	\$17,477	\$0	\$17,477	\$0	\$17,477
24	76500 Maint. Field Compressor	Trad. Class.	\$198,370	\$0	\$198,370	\$0	\$198,370
25	84200-Oth Strg Exp - Rent	Trad. Class.	\$0	\$0	\$0	\$0	\$0
26	Subtotal - Production & Gathering Expense	CALCULATED	\$1,211,513	\$0	\$1,211,513	\$0	\$1,211,513

Public Service of Colorado Class Cost of Service Study

Expense Assignment by Utility Classification and Function

A Line No.	B Description	C Basis	D Balance from Tab-A	E Demand	F Commodity	G Customer	H Check Total
	Products Extraction Expense						
27	77200 - Gas Shrinkage and 78300-Gas Prod Extract Rents	Trad. Class.	\$496,403	\$0	\$496,403	\$0	\$496,403
28	Subtotal - Products Extraction Expense	CALCULATED	\$496,403	\$0	\$496,403	\$0	\$496,403

Public Service of Colorado Class Cost of Service Study

Expense Assignment by Utility Classification and Function

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance from Tab-A	Demand	Commodity	Customer	Check Total
	Transmission Expense						
29	85000-Transm - Supervision&Eng	Trad. Class.	\$4,366,787	\$4,366,787	\$0	\$0	\$4,366,787
30	85100-Transm -Sys Control&Load	Trad. Class.	\$1,911,263	\$1,911,263	\$0	\$0	\$1,911,263
31	85200 Communication	Trad. Class.	\$10,365	\$10,365	\$0	\$0	\$10,365
32	85300-Gas Commpressor Stat	Trad. Class.	\$1,569,940	\$1,569,940	\$0	\$0	\$1,569,940
33	85400-Gas for Compresor Stat Fuel	Trad. Class.	\$1,142,568	\$0	\$1,142,568	\$0	\$1,142,568
34	85600-Transmission -Mains	Trad. Class.	\$10,318,043	\$10,318,043	\$0	\$0	\$10,318,043
35	85700-Transm - Meas & Reg	Trad. Class.	\$970,239	\$970,239	\$0	\$0	\$970,239
36	85900-Transm - Other Equipment	Trad. Class.	\$2,439,342	\$2,439,342	\$0	\$0	\$2,439,342
37	86000-Trans - Rents	Trad. Class.	\$1,281,184	\$1,281,184	\$0	\$0	\$1,281,184
38	86300-Transmission Mtce Mains	Trad. Class.	\$1,948,335	\$1,948,335	\$0	\$0	\$1,948,335
39	86400-Transm Mtce Comp Stat Equip	Trad. Class.	\$1,320,165	\$1,320,165	\$0	\$0	\$1,320,165
40	86500-Transm Mtce Meas & Reg	Trad. Class.	\$694,161	\$694,161	\$0	\$0	\$694,161
41	86600-Trans Mtce Commun Equip	Trad. Class.	\$76,187	\$76,187	\$0	\$0	\$76,187
42	86700-Trans Mtce Other Equip	Trad. Class.	\$72,367	\$72,367	\$0	\$0	\$72,367
43	Subtotal - Transmission Expense	CALCULATED	\$28,120,946	\$26,978,378	\$1,142,568	\$0	\$28,120,946

Public Service of Colorado Class Cost of Service Study

Expense Assignment by Utility Classification and Function

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance from Tab-A	Demand	Commodity	Customer	Check Total
	Distribution Expense						
44	87000-Dist Oper - E&S	DISGRSPLT	\$9,610,202	\$4,181,580	\$259,210	\$5,169,412	\$9,610,202
45	87100-Dist Exp-Dist Load	DISCOMPPLT	\$4,300,839	\$4,042,613	\$258,226	\$0	\$4,300,839
46	87200 Comp. Station Equip.	Trad. Class.	\$39,917	\$0	\$0	\$39,917	\$39,917
47	87400-Dist Exp-Mains & Serv	DISMAINPLT	\$28,093,338	\$28,093,338	\$0	\$0	\$28,093,338
48	87500-Dist Op Meas&Regl Stat Gnl	Trad. Class.	\$1,474,266	\$0	\$1,474,266	\$0	\$1,474,266
49	87600-Dist Oper Meas&Reg Stat Indust	Trad. Class.	\$2,362	\$0	\$2,362	\$0	\$2,362
50	87700-Dist Op Meas&Regl Stat Cty Gt	Trad. Class.	\$5,216	\$0	\$5,216	\$0	\$5,216
51	87800-Dist Op Meter & House Reg	MTRHOSREG	(\$6,730,254)	\$0	\$0	(\$6,730,254)	(\$6,730,254)
52	87900-Dist Op Customer Install	MTRHOSREG	\$5,484,856	\$0	\$0	\$5,484,856	\$5,484,856
53	88000-Dist Oper -Other	DISMAINPLT	\$36,114,617	\$36,114,617	\$0	\$0	\$36,114,617
54	88100-Dist Op Rents	DISGRSPLT	\$7,001,432	\$3,046,455	\$188,845	\$3,766,131	\$7,001,432
55	88500-Dist - Mtce E&S	DISGRSPLT	\$2,039,704	\$887,514	\$55,016	\$1,097,175	\$2,039,704
56	88700-Dist - Mtce of Mains	DISMAINPLT	\$10,345,986	\$10,345,986	\$0	\$0	\$10,345,986
57	88800-Maintenance of Compressor Station Equipment	CPUC Settlement	\$39,253	\$39,253	\$0	\$0	\$39,253
58	88900-Dist-Mtce of Meas&Regl	CPUC Settlement	\$793,183	\$793,183	\$0	\$0	\$793,183
59	89000-Dist-Mtce of Meas&Reg Indust	DISMAINPLT	\$12,097	\$12,097	\$0	\$0	\$12,097
59	89100-Dist-Mtce of Meas&Regl	CPUC Settlement	\$1,091	\$1,091	\$0	\$0	\$1,091
60	89200-Dist-Mtce of Services	CPUC Settlement	\$12,936,497	\$0	\$0	\$12,936,497	\$12,936,497
61	89300-Dist-Mtce of Meters&Hou	MTRHOSREG	\$4,673,794	\$0	\$0	\$4,673,794	\$4,673,794
62	Subtotal - Distribution Expense	CALCULATED	\$116,238,394	\$87,557,726	\$2,243,141	\$26,437,528	\$116,238,394

Public Service of Colorado Class Cost of Service Study

Expense Assignment by Utility Classification and Function

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance from Tab-A	Demand	Commodity	Customer	Check Total
	Customer Accounts:						
63	90100-Cust Acct Supervise	Trad. Class.	\$85,532	\$0	\$0	\$85,532	\$85,532
64	90200-Cust Acct Meter Read	Trad. Class.	\$4,895,491	\$0	\$0	\$4,895,491	\$4,895,491
65	90300-Cust Acct Recrds & Coll	Trad. Class.	\$18,179,730	\$0	\$0	\$18,179,730	\$18,179,730
66	90400-Cust Acct Uncollect	Trad. Class.	\$3,768,838	\$0	\$0	\$3,768,838	\$3,768,838
67	904001-Uncollectable Accounts - Non Commodity	Trad. Class.	\$719,520	\$0	\$0	\$719,520	\$719,520
	Other Utility Income						
68	DEPINT - Customer Deposit Interest Expense	Trad. Class.	\$115,529	\$0	\$0	\$115,529	\$115,529
69	Subtotal - Customer Accounts	CALCULATED	\$27,764,639	\$0	\$0	\$27,764,639	\$27,764,639
	Customer Service:						
70	90800-Customer Asst Expense	Trad. Class.	\$578,597	\$0	\$0	\$578,597	\$578,597
71	90812G-Customer Asst Expense Gas	Trad. Class.	\$0	\$0	\$0	\$0	\$0
72	909000-Informational and instruction advertising expense	Trad. Class.	\$1,219,740	\$0	\$0	\$1,219,740	\$1,219,740
73	910000-Misc Cust Serv Expense	Trad. Class.	\$136,235	\$0	\$0	\$136,235	\$136,235
	Sales:						
74	91200-Economic Development	Trad. Class.	\$725,829	\$0	\$0	\$725,829	\$725,829
74	Subtotal - Customer Service and Sales	CALCULATED	\$2,660,401	\$0	\$0	\$2,660,401	\$2,660,401
75	Distribution O & M Before A & G	CALCULATED	\$146,663,435	\$87,557,726	\$2,243,141	\$56,862,568	\$146,663,435
76	Total O & M Before A & G	CALCULATED	\$178,677,581	\$116,529,610	\$5,285,402	\$56,862,568	\$178,677,581

Public Service of Colorado Class Cost of Service Study

Expense Assignment by Utility Classification and Function

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance from Tab-A	Demand	Commodity	Customer	Check Total
	Administrative & General:						
77	92000-A&G Salaries	CGGRSPLT	\$12,788,461	\$7,447,166	\$308,294	\$5,033,000	\$12,788,461
78	92100-A&G Office & Supplies	CGGRSPLT	\$9,327,426	\$5,431,685	\$224,858	\$3,670,883	\$9,327,426
79	92200-A&G Admn Transfer Crdt	CGGRSPLT	(\$9,453,114)	(\$5,504,878)	(\$227,888)	(\$3,720,348)	(\$9,453,114)
80	92300-A&G Outside Services	CGGRSPLT	\$4,269,508	\$2,486,284	\$102,926	\$1,680,299	\$4,269,508
81	92400-A&G Property Insurance	GROSSPLT	\$1,077,220	\$627,303	\$25,969	\$423,948	\$1,077,220
82	92500-A&G Injuries & Damages	CGGRSPLT	\$3,680,880	\$2,143,505	\$88,736	\$1,448,639	\$3,680,880
83	926000-Employee pensions and benefits	CGGRSPLT	\$22,173,770	\$12,912,559	\$534,547	\$8,726,664	\$22,173,770
84	92700 - Franchise	CGGRSPLT	\$0	\$0	\$0	\$0	\$0
85	92800-A&G Regulatory Comm Exp	CGGRSPLT	\$279,683	\$162,869	\$6,742	\$110,071	\$279,683
86	92800R -Regulatory Commission Expense	CGGRSPLT	\$2,400,433	\$1,397,856	\$57,868	\$944,710	\$2,400,433
87	92804CPUC- Reg Comm Expense	CGGRSPLT	\$638,973	\$372,096	\$15,404	\$251,473	\$638,973
88	92900-A&G Duplicate Chrg Crdt	CGGRSPLT	(\$905,370)	(\$527,229)	(\$21,826)	(\$356,316)	\$43,795
89	93020-A&G Misc General Exp	CGGRSPLT	\$555,073	\$323,239	\$13,381	\$218,454	\$555,073
90	93100-A&G Rents	CGGRSPLT	\$14,552,429	\$8,474,387	\$350,818	\$5,727,224	\$14,552,429
91	93200-A&G Maint of Structures	CGGRSPLT	\$100,373	\$58,451	\$2,420	\$39,503	\$100,373
92	93500-A&G Maint of Gen PLT	CGGRSPLT	(\$48,071)	(\$27,993)	(\$1,159)	(\$18,919)	(\$48,071)
93	Subtotal - A&G	CALCULATED	\$61,437,675	\$35,777,300	\$1,481,089	\$24,179,286	\$61,437,675
94	Total O & M Expense	CALCULATED	\$238,697,563	\$152,306,910	\$5,348,798	\$81,041,854	\$238,697,563

Public Service of Colorado Class Cost of Service Study

Expense Assignment by Utility Classification and Function

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance from Tab-A	Demand	Commodity	Customer	Check Total
	Depreciation						
95	40300 - Production & Gathering	PGGRSPLT	\$43,795	\$0	\$43,795	\$0	\$43,795
96	40300 - Intangible Plant	GROSSPLT	\$3,622,489	\$2,109,502	\$87,328	\$1,425,659	\$3,622,489
97	40300 - Gas Manufactured Plant	PEGRSPLT	\$0	\$0	\$0	\$0	\$0
98	40300 - Gas Products Extraction Plant	PEGRSPLT	\$266,297	\$0	\$266,297	\$0	\$266,297
99	40300 - Gas Transmission Plant	TRNGRSPLT	\$18,974,804	\$18,974,804	\$0	\$0	\$18,974,804
100	40300 - Gas Distribution Plant	DISGRSPLT	\$78,509,271	\$34,160,864	\$2,117,582	\$42,230,825	\$78,509,271
101	40300 - Gas Underground Storage Plant	UGGRSPLT	\$820,205	\$820,205	\$0	\$0	\$820,205
102	40300 - General Plant	CGGRSPLT	\$6,068,022	\$3,533,621	\$146,283	\$2,388,118	\$6,068,022
103	40300 - Common Plant	CGGRSPLT	\$20,931,902	\$12,189,376	\$504,609	\$8,237,916	\$20,931,901
104	Subtotal - Depreciation Expense		\$129,236,784	\$71,788,372	\$3,165,894	\$54,282,518	\$129,236,784
	Amortization						
105	40730C-Amortization of Deferral of Excess Property Taxes	DEPREC	\$12,771,111	\$7,094,089	\$312,852	\$5,364,170	\$12,771,111
106	40730DPA-Damage Prevention Amortization	DEPREC	\$2,446,495	\$1,358,978	\$59,931	\$1,027,586	\$2,446,495
107	40730ERA-Emergency Response Amortization	DEPREC	\$0	\$0	\$0	\$0	\$0
108	40730PED-Pension Expense Deferral	DEPREC	\$250,373	\$139,077	\$6,133	\$105,162	\$250,372
109	40730PPA-Prepaid Pension Asset Amortization	DEPREC	\$5,320,925	\$2,955,664	\$130,346	\$2,234,915	\$5,320,925
110	40740WAMA-Amortization of Work Asset Management Capital Costs	DEPREC	\$1,582,675	\$879,143	\$38,771	\$664,761	\$1,582,675
111	Subtotal - Amortization Expense		\$22,371,580	\$12,426,951	\$548,033	\$9,396,594	\$22,371,578
	Taxes Other Than Income Taxes						
112	40811-Property Taxes	EXPSUBT	(\$125,560)	(\$80,897)	(\$4,240)	(\$40,423)	(\$125,560)
113	408102-Tax Other Than Income Tax - Sales, Use, Other	EXPSUBT	(\$373,994)	(\$240,960)	(\$12,630)	(\$120,403)	(\$373,994)
114	408101-Tax Other Than Income Tax - Payroll	EXPSUBT	\$6,074,876	\$3,913,982	\$205,154	\$1,955,740	\$6,074,876
115	408100-Tax Other Than Income Tax - Property	NETPLANT	\$57,760,243	\$35,070,987	\$1,250,065	\$21,439,190	\$57,760,243
116	Subtotal Taxes Other Than Income Taxes	CALCULATED	\$63,335,566	\$38,663,112	\$1,438,349	\$23,234,105	\$63,335,566
117	Subt. - O&M Exp Before A&G Plus Property Tax & Ins.	CALCULATED	\$236,272,336	\$152,227,900	\$7,979,130	\$76,065,306	\$236,272,336
118	Subt. - O&M Exp Plus Taxes	CALCULATED	\$302,033,128	\$190,970,022	\$6,787,147	\$104,275,959	\$302,033,128
119	Subtotal - Operating Expenses	CALCULATED	\$453,641,492	\$275,185,345	\$10,501,074	\$167,955,071	\$453,641,491
	Adjustments to Income						
120	Gain on Sale of Utility Property	Trad. Class.	\$0	\$0	\$0	\$0	\$0
121	Total Operating Expense	CALCULATED	\$453,641,492	\$275,185,345	\$10,501,074	\$167,955,071	\$453,641,491

Public Service of Colorado Class Cost of Service Study

Expense Assignment by Utility Classification and Function

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance from Tab-A	Demand	Commodity	Customer	Check Total
	Income Tax Expense						
122	Earnings Before Interest	GROSSPLT	\$163,932,632	\$95,463,686	\$3,951,954	\$64,516,992	\$163,932,632
123	Interest Expense	NETPLANT	\$39,809,016	\$24,171,323	\$861,559	\$14,776,134	\$39,809,016
124	Required Operating Income Less Interest Exp	CALCULATED	\$124,123,616	\$71,292,363	\$3,090,395	\$49,740,858	\$124,123,616
	Schedule M Adjustments						
125	Schedule M - Plant Related	DEPREC	(\$15,621,238)	(\$8,677,276)	(\$382,671)	(\$6,561,291)	(\$15,621,238)
126	Schedule M - Labor Related	EXPSUBT	\$1,205,182	\$776,487	\$40,700	\$387,995	\$1,205,182
127	Schedule M - NOL	DEPREC	(\$178,889,776)	(\$99,369,586)	(\$4,382,236)	(\$75,137,953)	(\$178,889,776)
128	Total Schedule M Adjustments	CALCULATED	(\$193,305,831)	(\$107,270,375)	(\$4,724,207)	(\$81,311,249)	(\$193,305,831)
129	Required Operating Income Plus Schedule M	CALCULATED	(\$69,182,215)	(\$35,978,012)	(\$1,633,812)	(\$31,570,391)	(\$69,182,215)
	State Income Tax Calculation						
130	Required Operating Income Plus Schedule M	CALCULATED	(\$69,182,215)	(\$35,978,012)	(\$1,633,812)	(\$31,570,391)	(\$69,182,215)
131	State Income Tax Rate	JCOSS	4.64%	4.64%	4.64%	4.64%	
132	Calculated State Income Tax	CALCULATED	(\$3,208,671)	(\$1,668,660)	(\$75,776)	(\$1,464,235)	(\$3,208,671)
	Federal Income Tax Calculation						
133	Required Operating Income Plus Schedule M	CALCULATED	(\$69,182,215)	(\$35,978,012)	(\$1,633,812)	(\$31,570,391)	(\$69,182,215)
134	Calculated State Income Tax	CALCULATED	(\$3,208,671)	(\$1,668,660)	(\$75,776)	(\$1,464,235)	(\$3,208,671)
135	Federal Taxable Amount	CALCULATED	(\$65,973,544)	(\$34,309,352)	(\$1,558,036)	(\$30,106,156)	(\$65,973,544)
136	Federal Income Tax Rate	JCOSS	21.00%	21.00%	21.00%	21.00%	
137	Calculated Federal Income Tax	CALCULATED	(\$13,854,444)	(\$7,204,964)	(\$327,187)	(\$6,322,293)	(\$13,854,444)
138	Total Calculated Income Tax	CALCULATED	(\$17,063,115)	(\$8,873,624)	(\$402,964)	(\$7,786,528)	(\$17,063,115)
	410100 - Deferred Income Tax						
139	Depreciation Related	DEPREC	\$0	\$0	\$0	\$0	\$0
140	Labor Related	EXPSUBT	\$0	\$0	\$0	\$0	\$0
141	Other	DEPREC	\$44,121,374	\$24,508,515	\$1,080,835	\$18,532,025	\$44,121,374
142	Interest on CWIP	NETPLANT	\$151,310	\$91,873	\$3,275	\$56,162	\$151,310
143	Total Deferred Income Taxes	CALCULATED	\$44,272,684	\$24,600,387	\$1,084,109	\$18,588,187	\$44,272,684
144	Total Calculated Plus Deferred Income Taxes	CALCULATED	\$27,209,569	\$15,726,763	\$681,146	\$10,801,660	\$27,209,569
	Investment Tax Credits						
145	ITC - Generated	DEPREC	\$292,468	\$162,460	\$7,165	\$122,843	\$292,468
146	ITC - Amortized	DEPREC	(\$235,945)	(\$131,063)	(\$5,780)	(\$99,103)	(\$235,945)
147	Total Investment Tax Credits	CALCULATED	\$56,522	\$31,397	\$1,385	\$23,741	\$56,522
148	Total Income Tax Expense Before Gross-Up	CALCULATED	\$27,266,091	\$15,758,160	\$682,530	\$10,825,401	\$27,266,091
149	Incremental Gross-up Factor	JCOSS	1.327386641	1.327386641	1.327386641	1.327386641	1.327386641
150	Income Tax After Gross-Up	CALCULATED	\$36,192,645	\$20,917,171	\$905,982	\$14,369,492	\$36,192,645

Public Service of Colorado Class Cost of Service Study

Expense Assignment by Utility Classification and Function

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance from Tab-A	Demand	Commodity	Customer	Check Total
	AFUDC						
151	Gas Intangible Plant	GROSSPLT	\$51,425	\$29,947	\$1,240	\$20,239	\$51,425
151	Production & Gathering	NETP&GPLT	\$0	\$0	\$0	\$0	\$0
152	Products Extraction	NETP.E.PLT	\$72,100	\$0	\$72,100	\$0	\$72,100
153	Transmission	NETTRNPLT	\$4,005,969	\$4,005,969	\$0	\$0	\$4,005,969
154	Distribution	NETDISTPLT	\$712,045	\$309,824	\$19,206	\$383,015	\$712,045
155	Underground Storage	NETU.G.PLT	\$4,549	\$4,549	\$0	\$0	\$4,549
156	Common & General	NETC&GPLT	\$1,185,713	\$690,482	\$28,584	\$466,647	\$1,185,713
157	Total AFUDC		\$6,031,801	\$5,040,771	\$121,129	\$869,901	\$6,031,801
	Other Gas Supply						
158	807000-Purchased gas expenses	Trad. Class.	(\$19)	\$0	(\$19)	\$0	(\$19)
159	81000-Gas-Compress Stat Fuel	Trad. Class.	(\$1,604,036)	\$0	(\$1,604,036)	\$0	(\$1,604,036)
160	81200-Gas Used for Oth Utility	Trad. Class.	(\$56,918)	\$0	(\$56,918)	\$0	(\$56,918)
161	81300-Gas Supply Exp Steam	Trad. Class.	\$243,279	\$0	\$243,279	\$0	\$243,279
162	Subtotal - Gas Supply Expense		(\$1,417,694)	\$0	(\$1,417,694)	\$0	(\$1,417,694)

Public Service of Colorado Class Cost of Service Study

Schedule E
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Summary of Demand and Commodity Allocation Factors

Line No.	Allocator Factor Description	Name	Firm Demand Classes					Interruptible Demand Classes		Check Total	
			Residential	Small Gen.	Small Trans.	Lg. Gen.	Lg. Trans	Sales	Transportation		
Demand Allocation Factors											
1	Production & Gathering	PGDEMAND	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
2	Products Extraction	PEDEMAND	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
3	Underground Storage	UGDEMAND	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
4	Transmission	TRNDEMAND	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
5	Distribution Design Day	DISDEMAND	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
6	Distribution Minimum System	DMSDEMAND	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
7	Transportation		0.000000	0.000000	0.253619	0.000000	0.612256			0.134125	1.00000
Gross Plant - Demand Classification											
8	PG Plant Demand	PGPLTDEM	1.000000	0.000000		0.000000			0.000000	0.000000	1.00000
9	PE Plant Demand	PEPLTDEM	1.000000	0.000000		0.000000			0.000000	0.000000	1.00000
10	UG Plant Demand	UGPLTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
11	TRN Plant Demand	TRNPLTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
12	DIS Plant Demand	DISPLTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
13	Mains, Comp, Reg Station Plant	DISCOMPLTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
14	Regulator Station Plant	REGPLTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
15	CG Plant Demand	CGPLTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
16	CG Plant Demand Less IG	CGPLTDEMLSIG	0.623448	0.224158		0.129732			0.000000	0.022662	1.00000
17	CG Plant Demand Less Transport	CGPLTDEMLSTR	0.734973	0.264257		0.000000			0.000770	0.000000	1.00000
18	Total Gross Plant Demand	GRSPLTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
Net Plant Demand											
19	PG Net Plant Demand	PGNTPLTDEM	1.000000	0.000000		0.000000			0.000000	0.000000	1.00000
20	PE Net Plant Demand	PENTPLTDEM	1.000000	0.000000		0.000000			0.000000	0.000000	1.00000
21	UG Net Plant Demand	UGNTPLTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
22	TRN Net Plant Demand	TRNNTPLTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
23	DIS Net Plant Demand	DISNTPLTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
24	CG Net Plant Demand	CPNTPLTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
25	Net Plant Demand	NETPLTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
Revenue-Expense - Demand Classification											
26	Expense - Subtotal Demand	EXPSUBTDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
27	Expense - Depreciation	EXPDEPDEM	0.623041	0.224012		0.129647			0.000653	0.022647	1.00000
28	Current Revenue Less Sales Demand Rev.	REVLSRNDDEM	0.000000	0.000000		0.999482			0.000518	0.000000	1.00000

Public Service of Colorado Class Cost of Service Study

Summary of Demand and Commodity Allocation Factors

Line No.	Allocator Factor Description	Name	Firm Demand Classes					Interruptible Demand Classes		Check Total
			Residential	Small Gen.	Small Trans.	Lg. Gen.	Lg. Trans.	Sales	Transportation	
Commodity Allocation Factors										
29	Production & Gathering	PGCOMMODITY	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
30	Products Extraction	PECOMMODITY	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
31	Underground Storage	UGCOMMODITY	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
32	Transmission	TRNCOMMODITY	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
33	Distribution	DISCOMMODITY	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
34	Transportation		0.000000	0.000000	0.182633	0.000000	0.479950		0.337417	1.00000
Gross Plant - Commodity Classification										
35	PG Plant Commodity	PGPLTCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
36	PE Plant Commodity	PEPLTCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
37	UG Plant Commodity	UGPLTCOM	0.000000	0.000000		0.000000		0.000000	0.000000	0.00000
38	TRN Plant Commodity	TRNPLTCOM	0.000000	0.000000		0.000000		0.000000	0.000000	0.00000
39	DIS Plant Commodity	DISPLTCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
40	Mains, Comp. Reg Station Plant	DISCOMPLTCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
41	Regulator Station Plant	REGPLTCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
42	CG Plant Commodity	CGPLTCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
43	CG Plant Commodity Less IG	CGPLTCOMLSIG	0.385793	0.171690		0.371125		0.000000	0.071392	1.00000
44	CG Plant Commodity Less Transport	CGPLTCOMLSTR	0.689490	0.306845		0.000000		0.003665	0.000000	1.00000
45	Total Gross Plant Commodity	GRSPLTCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
Net Plant Commodity										
46	PG Net Plant Commodity	PGNTPLTCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
47	PE Net Plant Commodity	PENTPLTCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
48	UG Net Plant Commodity	UGNTPLTCOM	0.000000	0.000000		0.000000		0.000000	0.000000	0.00000
49	TRN Net Plant Commodity	TRNNTPLTCOM	0.000000	0.000000		0.000000		0.000000	0.000000	0.00000
50	DIS Net Plant Commodity	DISNTPLTCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
51	CG Net Plant Commodity	CPNTPLTCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
52	Net Plant Commodity	NETPLTCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
Revenue - Expense - Commodity Classification										
53	Expense - Subtotal Commodity	EXPSUBTCOM	0.385004	0.171339		0.370365		0.002046	0.071245	1.00000
54	Expense - Depreciation	EXPDEPCOM	0.385004	0.171339		0.370365		0.002046	0.071246	1.00000
55	Current Revenue	REVCURRCOM	0.760563	0.225308		0.013089		0.000021	0.001018	1.00000
56	Current Revenue Less Transport.	REVLSTRNCOM	0.761358	0.229264		0.008318		0.001060	0.000000	1.00000
57	Current Revenue Less Customer Charge	REVLSDISTRNTOT	0.549600	0.213600		0.209200		0.000800	0.026800	1.00000

Public Service of Colorado Class Cost of Service Study

Summary - Allocation of Demand-Related Phase II Revenue Requirement to Customer Classes

A Line No.	B Description	C Basis	D Balance	E			G		I Transportation	J Check Total
				F Firm Demand Classes			H Interruptible Demand Classes			
				Residential	Small Gen.	Lg. Gen.	Sales			
	Required Operating Income Calculation									
1	Total Net Plant	CALCULATED	\$1,587,461,504	\$989,053,468	\$355,610,197	\$205,810,032	\$1,036,829	\$35,950,978	\$1,587,461,503	
2	Total Construction Work-in-Progress	CALCULATED	\$71,247,433	\$44,390,065	\$15,960,269	\$9,237,034	\$46,534	\$1,613,529	\$71,247,433	
3	Total Cash Working Capital	CALCULATED	(\$22,000,800)	(\$13,601,431)	(\$4,890,343)	(\$3,000,282)	(\$14,343)	(\$494,401)	(\$22,000,800)	
4	Total Other Rate Base Items	CALCULATED	(\$223,240,677)	(\$139,088,064)	(\$50,008,551)	(\$28,942,554)	(\$145,813)	(\$5,055,687)	(\$223,240,669)	
5	Total Customer Advances & Deposits	CALCULATED	(\$24,278,616)	(\$15,126,571)	(\$5,438,698)	(\$3,147,656)	(\$15,857)	(\$549,834)	(\$24,278,616)	
6	Total Rate Base	CALCULATED	\$1,389,188,843	\$865,627,467	\$311,232,874	\$179,956,574	\$907,350	\$31,464,585	\$1,389,188,850	
	Required Operating Income									
7	Net Investment Rate Base	CALCULATED	\$1,389,188,843	\$865,627,467	\$311,232,874	\$179,956,574	\$907,350	\$31,464,585	\$1,389,188,850	
8	Required Rate of Return	JCOSS	7.33%	7.33%	7.33%	7.33%	7.33%	7.33%		
9	Required Operating Income	CALCULATED	\$101,827,542	\$63,450,493	\$22,813,370	\$13,190,817	\$66,509	\$2,306,354	\$101,827,543	
10	CPUC Jurisdictional Expenses	JCOSS	\$275,185,345	\$171,451,733	\$61,644,785	\$35,677,017	\$179,729	\$6,232,083	\$275,185,346	
11	Income Tax Expense After Gross-Up	CALCULATED	\$20,917,171	\$13,032,260	\$4,685,693	\$2,711,856	\$13,663	\$473,706	\$20,917,179	
12	Subtotal Revenue Requirements	JCOSS	\$397,930,059	\$247,934,487	\$89,143,848	\$51,579,689	\$259,900	\$9,012,144	\$397,930,068	
13	Allowance for Funds Used During Construction	JCOSS	\$5,040,771	\$3,140,607	\$1,129,193	\$653,521	\$3,292	\$114,158	\$5,040,771	
14	Revenue Requirement Before Gross-up	CALCULATED	\$392,889,288	\$244,793,880	\$88,014,655	\$50,926,168	\$256,609	\$8,897,985	\$392,889,297	
	Other Revenues									
15	Subtotal Other Revenues	EXPSUBTDEM	\$1,972,456	\$1,228,921	\$441,854	\$255,723	\$1,288	\$44,670	\$1,972,456	
16	Large Transportation Discounted Customers	EXPSUBTDEM	\$11,346,510	\$7,069,340	\$2,541,753	\$1,471,043	\$7,410	\$256,963	\$11,346,510	
16	Net Revenue Requirement	CALCULATED	\$379,570,322	\$236,495,619	\$85,031,048	\$49,199,402	\$247,910	\$8,596,352	\$379,570,331	
17	Revenue Requirement	CALCULATED	\$379,570,322	\$236,495,619	\$85,031,048	\$49,199,402	\$247,910	\$8,596,352	\$379,570,331	

Public Service of Colorado Class Cost of Service Study

Allocation of Demand-Related Rate Base

A Line No.	B Description	C Basis	D Balance from Tabs D & E	E Firm Demand Classes			G Interruptible Demand Classes		J Check Total
				F Residential	F Small Gen.	G Lg. Gen.	H Sales	I Transportation	
	Intangible Plant								
18	301-303 General Plant Intangible	CGPLTDEM	\$28,178,554	\$17,556,391.91	\$6,312,330	\$3,653,272	\$18,404	\$638,155	\$28,178,554
	Non-Distribution Plant								
19	325400-334000 Production & Gathering	PGDEMAND	\$1	\$1	\$0	\$0	\$0	\$0	\$1
20	340001-346000 Products Extraction	PEDEMAND	\$1	\$1	\$0	\$0	\$0	\$0	\$1
21	350100-3563200 Underground Storage	UGDEMAND	\$38,417,934	\$23,935,950.71	\$8,606,078	\$4,980,776	\$25,087	\$870,042	\$38,417,934
22	365100-370000 Transmission Plant	TRNDEMAND	\$889,780,486	\$554,369,645	\$199,321,375	\$115,357,603	\$581,151	\$20,150,713	\$889,780,486
23	Total Non-Distribution	CALCULATED	\$928,198,422	\$578,305,597	\$207,927,454	\$120,338,379	\$606,237	\$21,020,755	\$928,198,422
	Distribution Plant								
24	367000G-Gs Transmission Mains	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	367000GWM-Gs Transmission Mains (PSC PSIA West Main)	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	374001 - Dist Land Owned in Fee	DISDEMAND	\$2,809,799	\$1,750,620	\$629,428	\$364,283	\$1,835	\$63,633	\$2,809,799
27	374002-Distribution Land Right	DISDEMAND	\$23,092,094	\$14,387,319	\$5,172,903	\$2,993,827	\$15,082	\$522,963	\$23,092,094
28	375000-Distribution Str & Improve	DMSDEMAND	\$7,175,277	\$4,470,491	\$1,607,347	\$930,255	\$4,686	\$162,497	\$7,175,277
29	376000G-Gs Distribution Mains	DISDEMAND	\$5,820,793	\$3,626,592	\$1,303,927	\$754,650	\$3,802	\$131,823	\$5,820,793
30	376010-Distribution Mains Stee	DISDEMAND	\$143,132,565	\$89,177,444	\$32,063,391	\$18,556,745	\$93,485	\$3,241,500	\$143,132,565
31	376020-Distribution Mains Plasti	DISDEMAND	\$937,339,211	\$584,000,676	\$209,975,094	\$121,523,461	\$612,213	\$21,227,767	\$937,339,211
32	Total Distribution	CALCULATED	\$1,119,369,739	\$697,413,142	\$250,752,089	\$145,123,221	\$731,104	\$25,350,183	\$1,119,369,739
33	Subtotal Gross Plant	CALCULATED	\$2,047,568,161	\$1,275,718,739	\$458,679,543	\$265,461,599	\$1,337,341	\$46,370,937	\$2,047,568,161
	General & Common Plant								
34	389001-398000 General Plant	CGPLTDEM	\$90,984,168	\$56,686,859	\$20,381,532	\$11,795,848	\$59,425	\$2,060,503	\$90,984,167
35	Common Plant Allocation	CGPLTDEM	\$160,414,164	\$99,944,587	\$35,934,674	\$20,797,257	\$104,772	\$3,632,873	\$160,414,164
36	Subtotal General & Common Plant	CALCULATED	\$251,398,331	\$156,631,446	\$56,316,207	\$32,593,105	\$164,197	\$5,693,377	\$251,398,331
37	117 Leasehold Reserves Nonrec. Gas 4	UGDEMAND	\$9,173,544	\$5,715,495	\$2,054,984	\$1,189,324	\$5,990	\$207,751	\$9,173,544
38	Total Plant in Service	CALCULATED	\$2,336,318,590	\$1,455,622,072	\$523,363,064	\$302,897,300	\$1,525,933	\$52,910,220	\$2,336,318,590

Public Service of Colorado Class Cost of Service Study

Allocation of Demand-Related Rate Base

A Line No.	B Description	C Basis	D Balance from Tabs D & E	E Firm Demand Classes			G Interruptible Demand Classes		J Check Total
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation	
	Reserve for Depreciation and Amortization								
39	Intangible Plant	GRSPLTDEM	\$22,351,215	\$13,925,721	\$5,006,937	\$2,897,774	\$14,598	\$506,184	\$22,351,215
39	Production & Gathering	PGPLTDEM	\$1	\$1	\$0	\$0	\$0	\$0	\$1
40	Products Extraction	PEPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Underground Storage	UGPLTDEM	\$18,620,329	\$11,601,230	\$4,171,177	\$2,414,073	\$12,159	\$421,690	\$18,620,329
41	Transmission	TRNPLTDEM	\$182,462,538	\$113,681,626	\$40,873,771	\$23,655,768	\$119,173	\$4,132,199	\$182,462,538
43	Distribution	DISPLTDEM	\$414,198,017	\$258,062,310	\$92,785,265	\$53,699,638	\$270,529	\$9,380,274	\$414,198,017
44	General	CGPLTDEM	\$30,272,591	\$18,861,063	\$6,781,419	\$3,924,758	\$19,772	\$685,578	\$30,272,591
45	Common	CGPLTDEM	\$80,952,398	\$50,436,656	\$18,134,297	\$10,495,256	\$52,873	\$1,833,316	\$80,952,398
46	Subtotal Acc. Depreciation	CALCULATED	\$748,857,089	\$466,568,607	\$167,752,867	\$97,087,268	\$489,105	\$16,959,242	\$748,857,089
	Net Plant								
47	Production & Gathering	CALCULATED	\$1	\$1	\$0	\$0	\$0	\$0	\$1
48	Products Extraction	CALCULATED	\$1	\$1	\$0	\$0	\$0	\$0	\$1
49	Transmission	CALCULATED	\$707,317,948	\$440,688,019	\$158,447,604	\$91,701,835	\$461,977	\$16,018,513	\$707,317,948
50	Underground Storage	CALCULATED	\$19,797,606	\$12,334,721	\$4,434,901	\$2,566,703	\$12,928	\$448,352	\$19,797,604
51	Distribution	CALCULATED	\$705,171,723	\$439,350,834	\$157,966,824	\$91,423,582	\$460,575	\$15,969,908	\$705,171,724
52	General	CALCULATED	\$60,711,577	\$37,825,796	\$13,600,113	\$7,871,089	\$39,653	\$1,374,925	\$60,711,577
53	Common	CALCULATED	\$79,461,766	\$49,507,931	\$17,800,378	\$10,302,000	\$51,899	\$1,799,558	\$79,461,766
54	Total Net Plant (Includes Accts. 117 & 301-303)	CALCULATED	\$1,587,461,505	\$989,053,468	\$355,610,197	\$205,810,032	\$1,036,829	\$35,950,978	\$1,587,461,503
	Plant Held for Future Use								
55	Intangible	CGPLTDEM	\$570,464	\$355,422	\$127,791	\$73,959	\$373	\$12,919	\$570,464
56	Production & Gathering	PGDEMAND	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
57	Products Extraction	PEDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Underground Storage	UGDEMAND	\$76,455	\$47,634	\$17,127	\$9,912	\$50	\$1,731	\$76,455
59	Underground Storage Base Gas	UGDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Transmission	TRNDEMAND	\$44,630,731	\$27,806,772	\$9,997,813	\$5,786,252	\$29,150	\$1,010,745	\$44,630,731
61	Distribution	DISDEMAND	\$7,648,825	\$4,765,531	\$1,713,427	\$991,649	\$4,996	\$173,222	\$7,648,825
62	General	CGPLTDEM	\$6,153,457	\$3,833,856	\$1,378,447	\$797,779	\$4,019	\$139,356	\$6,153,457
63	Common	CGPLTDEM	\$12,167,501	\$7,580,851	\$2,725,664	\$1,577,483	\$7,947	\$275,555	\$12,167,501
64	Subtotal Plant Held for Future Use	CALCULATED	\$71,247,433	\$44,390,065	\$15,960,269	\$9,237,034	\$46,534	\$1,613,529	\$71,247,433
65	Total Utility Plant	CALCULATED	\$1,658,708,938	\$1,033,443,534	\$371,570,466	\$215,047,066	\$1,083,363	\$37,564,507	\$1,658,708,936

Public Service of Colorado Class Cost of Service Study

Allocation of Demand-Related Rate Base

A Line No.	B Description	C Basis	D Balance from Tabs D & E	E Firm Demand Classes			G Interruptible Demand Classes		J Check Total
				F Residential	F Small Gen.	G Lg. Gen.	H Sales	I Transportation	
	Cash Working Capital								
66	Federal Income Tax	GRSPLTDEM	\$234,691	\$146,222	\$52,574	\$30,427	\$153	\$5,315	\$234,691
67	Franchise Tax	EXPSUBTDEM	(\$537,324)	(\$334,775)	(\$120,367)	(\$69,662)	(\$351)	(\$12,169)	(\$537,324)
68	Natural Gas	REVLSTRNDEM	(\$170,084)	\$0	\$0	(\$169,996.12)	(\$88)	\$0	(\$170,084)
69	Operations & Maintenance	EXPSUBTDEM	\$1,012,539	\$630,853	\$226,821	\$131,273	\$661	\$22,931	\$1,012,539
70	Other Taxes	EXPSUBTDEM	\$137,554	\$85,702	\$30,814	\$17,833	\$90	\$3,115	\$137,554
71	Property Tax	NETPLTDEM	(\$26,003,496)	(\$16,201,244)	(\$5,825,095)	(\$3,371,275)	(\$16,980)	(\$588,901)	(\$26,003,496)
72	Sales Tax	EXPSUBTDEM	(\$273,088)	(\$170,145)	(\$61,175)	(\$35,405)	(\$178)	(\$6,185)	(\$273,088)
73	State Income Tax	NETPLTDEM	\$54,354	\$33,865	\$12,176	\$7,047	\$35	\$1,231	\$54,354
74	Cash Working Capital - Service Company Charges	EXPSUBTDEM	\$3,544,054	\$2,208,091	\$793,910	\$459,477	\$2,315	\$80,262	\$3,544,054
74	Total Cash Working Capital	CALCULATED	(\$22,000,800)	(\$13,601,431)	(\$4,890,343)	(\$3,000,282)	(\$14,343)	(\$494,401)	(\$22,000,800)
	Other Rate Base Items								
75	Xcel Energy Services Charges	GRSPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Dist. Gas Stored Underground	REVLSTRNDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Prepaid Pension Funding	EXPSUBTDEM	\$34,282,189	\$21,359,207	\$7,679,618	\$4,444,590	\$22,390	\$776,384	\$34,282,189
78	Regulatory Asset	GRSPLTDEM	\$33,862,922	\$21,097,986	\$7,585,696	\$4,390,235	\$22,117	\$766,888	\$33,862,922
79	Utility Material & Supplies	GRSPLTDEM	\$3,083,706	\$1,921,275	\$690,787	\$399,794	\$2,014	\$69,836	\$3,083,706
80	Subtotal Other Rate Base Items	CALCULATED	\$71,228,817	\$44,378,468	\$15,956,101	\$9,234,619	\$46,521	\$1,613,109	\$71,228,817
81	Subtotal ORB Plus CWC	CALCULATED	\$49,228,017	\$30,777,037	\$11,065,758	\$6,234,337	\$32,178	\$1,118,708	\$49,228,017
	Accumulated Deferred Income Taxes								
82	Interest on CWIP	NETPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	Account 190	GRSPLTDEM	\$79,649,210	\$49,624,717	\$17,842,367	\$10,326,302	\$52,022	\$1,803,803	\$79,649,210
84	Account 282	GRSPLTDEM	(\$404,358,078)	(\$251,931,626)	(\$90,581,003)	(\$52,423,916)	(\$264,101)	(\$9,157,431)	(\$404,358,078)
85	Account 283	GRSPLTDEM	(\$10,395,747)	(\$6,476,976)	(\$2,328,771)	(\$1,347,780)	(\$6,790)	(\$235,431)	(\$10,395,747)
86	ADIT - NOL	NETPLTDEM	\$40,635,121	\$25,317,346	\$9,102,755	\$5,268,221	\$26,535	\$920,264	\$40,635,121
87	Subtotal Accumulated Def. Income Tax	CALCULATED	(\$294,469,494)	(\$183,466,531)	(\$65,964,652)	(\$38,177,173)	(\$192,334)	(\$6,668,795)	(\$294,469,486)
88	Subtotal ORB Plus Deferred Income Taxes	CALCULATED	(\$223,240,677)	(\$139,088,063)	(\$50,008,551)	(\$28,942,554)	(\$145,813)	(\$5,055,687)	(\$223,240,668)
89	Lease Accruals	GRSPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	Subtotal ORB Alloc. Before Cus Adv & Dep.	CALCULATED	(\$223,240,677)	(\$139,088,064)	(\$50,008,551)	(\$28,942,554)	(\$145,813)	(\$5,055,687)	(\$223,240,669)
	Customer Advances & Deposits								
91	Customer Advances	DISPLTDEM	(\$24,278,616)	(\$15,126,571)	(\$5,438,698)	(\$3,147,656)	(\$15,857)	(\$549,834)	(\$24,278,616)
92	Customer Deposits	REVLSTRNDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	Total Customer-Related RB Allocation	CALCULATED	(\$24,278,616)	(\$15,126,571)	(\$5,438,698)	(\$3,147,656)	(\$15,857)	(\$549,834)	(\$24,278,616)

Public Service of Colorado Class Cost of Service Study

Allocation of Demand-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E		F		G		H		I Transportation	J Check Total
				Firm Demand Classes		Interruptible Demand Classes		Lg. Gen.	Sales				
				Residential	Small Gen.								
Underground Storage Expense													
1	81400-UG Strg Oper Exp Sup&Eng	UGDEMAND	\$23,554	\$14,675	\$5,276	\$3,054	\$15	\$533				\$23,554	
2	81600-Gas Well Expense	UGDEMAND	\$620,584	\$386,649	\$139,018	\$80,457	\$405	\$14,054				\$620,584	
3	81700-Storage Lines Exp	UGDEMAND	\$0	\$0	\$0	\$0	\$0	\$0				\$0	
4	81800-Storage Comp Station Exp	UGDEMAND	\$313,291	\$195,193	\$70,181	\$40,617	\$205	\$7,095				\$313,291	
5	81900-Storage Comp Stat Fuel&Pwr	UGDEMAND	\$0	\$0	\$0	\$0	\$0	\$0				\$0	
6	82000-Storage Measure & Reg Stat	UGDEMAND	\$1,331	\$829	\$298	\$173	\$1	\$30				\$1,331	
7	82400-Storage Other Expense	UGDEMAND	\$0	\$0	\$0	\$0	\$0	\$0				\$0	
8	82600-Storage Rents	UGDEMAND	\$86,817	\$54,090	\$19,448	\$11,256	\$57	\$1,966				\$86,817	
9	83100 Maint. Structures	UGDEMAND	\$3,267	\$2,036	\$732	\$424	\$2	\$74				\$3,267	
10	83200-Mtce of Reservoirs&Wells	UGDEMAND	\$569,726	\$354,963	\$127,626	\$73,863	\$372	\$12,902				\$569,726	
11	83300-Mtce of Lines	UGDEMAND	\$0	\$0	\$0	\$0	\$0	\$0				\$0	
12	83400-Mtce of Comp Station	UGDEMAND	\$371,087	\$231,203	\$83,128	\$48,110	\$242	\$8,404				\$371,087	
13	83500-Mtce of Meas & Reg Equip	UGDEMAND	\$3,848	\$2,398	\$862	\$499	\$3	\$87				\$3,848	
14	83600-Mtce of Purify Equipment	UGDEMAND	\$0	\$0	\$0	\$0	\$0	\$0				\$0	
15	Subtotal - Underground Storage Expense		\$1,993,506	\$1,242,036	\$446,569	\$258,452	\$1,302	\$45,146				\$1,993,506	

Public Service of Colorado Class Cost of Service Study

Allocation of Demand-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E		F		G		H		I Transportation	J Check Total
				Firm Demand Classes		Interruptible Demand Classes		Lg. Gen.	Sales				
				Residential	Small Gen.								
	Transmission Expense												
29	85000-Transm - Supervision&Eng	TRNDEMAND	\$4,366,787	\$2,720,687	\$978,212	\$566,142	\$2,852	\$98,894	\$4,366,787				
30	85100-Transm -Sys Control&Load	TRNDEMAND	\$1,911,263	\$1,190,795	\$428,146	\$247,790	\$1,248	\$43,284	\$1,911,263				
31	85200 Communication	TRNDEMAND	\$10,365	\$6,458	\$2,322	\$1,344	\$7	\$235	\$10,365				
32	85300-Gas Commpressor Stat	TRNDEMAND	\$1,569,940	\$978,137	\$351,685	\$203,538	\$1,025	\$35,554	\$1,569,940				
33	85400-Gas for Compressor Stat Fuel	TRNDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
34	85600-Transmission -Mains	TRNDEMAND	\$10,318,043	\$6,428,563	\$2,311,364	\$1,337,706	\$6,739	\$233,671	\$10,318,043				
35	85700-Transm - Meas & Reg	TRNDEMAND	\$970,239	\$604,499	\$217,345	\$125,789	\$634	\$21,973	\$970,239				
36	85900-Transm - Other Equipment	TRNDEMAND	\$2,439,342	\$1,519,810	\$546,441	\$316,254	\$1,593	\$55,243	\$2,439,342				
37	86000-Trans - Rents	TRNDEMAND	\$1,281,184	\$798,230	\$287,000	\$166,102	\$837	\$29,015	\$1,281,184				
38	86300-Transmission Mtce Mains	TRNDEMAND	\$1,948,335	\$1,213,893	\$436,450	\$252,596	\$1,273	\$44,124	\$1,948,335				
39	86400-Transm Mtce Comp Stat Equip	TRNDEMAND	\$1,320,165	\$822,517	\$295,733	\$171,156	\$862	\$29,898	\$1,320,165				
40	86500-Transm Mtce Meas & Reg	TRNDEMAND	\$694,161	\$432,491	\$155,500	\$89,996	\$453	\$15,721	\$694,161				
41	86600-Trans Mtce Commun Equip	TRNDEMAND	\$76,187	\$47,468	\$17,067	\$9,877	\$50	\$1,725	\$76,187				
42	86700-Trans Mtce Other Equip	TRNDEMAND	\$72,367	\$45,087	\$16,211	\$9,382	\$47	\$1,639	\$72,367				
43	Subtotal - Transmission Expense		\$26,978,378	\$16,808,633	\$6,043,476	\$3,497,673	\$17,621	\$610,975	\$26,978,378				

Public Service of Colorado Class Cost of Service Study

Allocation of Demand-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E Firm Demand Classes		G Interruptible Demand Classes			J Check Total
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation	
	Distribution Expense								
44	87000-Dist Oper - E&S	DISPLTDEM	\$4,181,580	\$2,605,296	\$936,724	\$542,130	\$2,731	\$94,700	\$4,181,580
45	87100-Dist Exp-Dist Load	DISCOMPLTDEM	\$4,042,613	\$2,518,713	\$905,593	\$524,114	\$2,640	\$91,552	\$4,042,613
46	87200 Comp. Station Equip.	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	87400-Dist Exp-Mains & Serv	DISDEMAND	\$28,093,338	\$17,503,299	\$6,293,241	\$3,642,224	\$18,349	\$636,225	\$28,093,338
48	87500-Dist Op Meas&Regl Stat Gnl	DMSDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	87600-Dist Oper Meas&Regl Stat Indust	REGPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	87700-Dist Op Meas&Regl Stat Cty Gt	REGPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	87800-Dist Op Meter & House Reg	REGPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	87900-Dist Op Customer Install	REGPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	88000-Dist Oper -Other	REGPLTDEM	\$36,114,617	\$22,500,884	\$8,090,102	\$4,682,161	\$23,588	\$817,882	\$36,114,617
54	88100-Dist Op Rents	REGPLTDEM	\$3,046,455	\$1,898,066	\$682,442	\$394,965	\$1,990	\$68,993	\$3,046,455
55	88500-Dist - Mtce E&S	DISPLTDEM	\$887,514	\$552,957	\$198,814	\$115,064	\$580	\$20,099	\$887,514
56	88700-Dist - Mtce of Mains	DISPLTDEM	\$10,345,986	\$6,445,972	\$2,317,623	\$1,341,329	\$6,757	\$234,304	\$10,345,986
57	88800-Maintenance of Compressor Station Equipment	DISDEMAND	\$39,253	\$24,456	\$8,793	\$5,089	\$26	\$889	\$39,253
58	88900-Dist-Mtce of Meas&Regl	DMSDEMAND	\$793,183	\$494,185	\$177,682	\$102,834	\$518	\$17,963	\$793,183
59	89000-Dist-Mtce of Meas&Reg Indust	DISDEMAND	\$12,097	\$7,537	\$2,710	\$1,568	\$8	\$274	\$12,097
60	89100-Dist-Mtce of Meas&Regl	REGPLTDEM	\$1,091	\$680	\$244	\$141	\$1	\$25	\$1,091
61	89200-Dist-Mtce of Services	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	89300-Dist-Mtce of Meters&Hou	REGPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Subtotal - Distribution Expense		\$87,557,726	\$54,552,045	\$19,613,968	\$11,351,619	\$57,187	\$1,982,905	\$87,557,726

Public Service of Colorado Class Cost of Service Study

Allocation of Demand-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E		F			I Transportation	J Check Total
				Firm Demand Classes		Interruptible Demand Classes				
				Residential	Small Gen.	Lg. Gen.	Sales			
	Customer Accounts:									
64	90100-Cust Acct Supervise	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	90200-Cust Acct Meter Read	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	90300-Cust Acct Recrds & Coll	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	90400-Cust Acct Uncollect	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	904001-Uncollectable Accounts - Non Commodity	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Utility Income									\$0
69	DEPINT - Customer Deposit Interest Expense	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Subtotal - Customer Accounts		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Customer Service:									
71	90800-Customer Asst Expense	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	90812G-Customer Asst Expense Gas	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	909000-Informational and instruction advertising expense	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	910000-Misc Cust Serv Expense	DISDEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Subtotal - Customer Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Distribution O & M Before A & G		\$87,557,726	\$54,552,045	\$19,613,968	\$11,351,619	\$57,187	\$1,982,905	\$87,557,726	
77	Total O & M Before A & G		\$116,529,610	\$72,602,715	\$26,104,014	\$15,107,745	\$76,110	\$2,639,027	\$116,529,610	

Public Service of Colorado Class Cost of Service Study

Allocation of Demand-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E Firm Demand Classes		G Interruptible Demand Classes			J Check Total
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation	
Administrative & General:									
78	92000-A&G Salaries	CGPLTDEM	\$7,447,166	\$4,639,889	\$1,668,254	\$965,505	\$4,864	\$168,655	\$7,447,166
79	92100-A&G Office & Supplies	CGPLTDEM	\$5,431,685	\$3,384,162	\$1,216,762	\$704,203	\$3,548	\$123,010	\$5,431,685
80	92200-A&G Admn Transfer Crdt	CGPLTDEM	(\$5,504,878)	(\$3,429,764)	(\$1,233,158)	(\$713,692)	(\$3,595)	(\$124,668)	(\$5,504,878)
81	92300-A&G Outside Services	CGPLTDEM	\$2,486,284	\$1,549,056	\$556,957	\$322,340	\$1,624	\$56,306	\$2,486,284
82	92400-A&G Property Insurance	CGPLTDEM	\$627,303	\$390,835	\$140,523	\$81,328	\$410	\$14,206	\$627,303
83	92500-A&G Injuries & Damages	CGPLTDEM	\$2,143,505	\$1,335,491	\$480,170	\$277,899	\$1,400	\$48,544	\$2,143,505
84	926000-Employee pensions and benefits	CGPLTDEM	\$12,912,559	\$8,045,053	\$2,892,566	\$1,674,078	\$8,434	\$292,429	\$12,912,559
85	92700 - Franchise	CGPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	92800-A&G Regulatory Comm Exp	CGPLTDEM	\$162,869	\$101,474	\$36,485	\$21,116	\$106	\$3,688	\$162,869
87	92800R -Regulatory Commission Expense	CGPLTDEM	\$1,397,856	\$870,921	\$313,136	\$181,228	\$913	\$31,657	\$1,397,856
88	92804CPUC- Reg Comm Expense	CGPLTDEM	\$372,096	\$231,831	\$83,354	\$48,241	\$243	\$8,427	\$372,096
89	92900-A&G Duplicate Chrg Crdt	CGPLTDEM	(\$527,229)	(\$328,485)	(\$118,105)	(\$68,354)	(\$344)	(\$11,940)	(\$527,229)
90	93020-A&G Misc General Exp	CGPLTDEM	\$323,239	\$201,391	\$72,409	\$41,907	\$211	\$7,320	\$323,239
91	93100-A&G Rents	CGPLTDEM	\$8,474,387	\$5,279,890	\$1,898,363	\$1,098,681	\$5,535	\$191,918	\$8,474,387
92	93200-A&G Maint of Structures	CGPLTDEM	\$58,451	\$36,417	\$13,094	\$7,578	\$38	\$1,324	\$58,451
93	93500-A&G Maint of Gen PLT	CGPLTDEM	(\$27,993)	(\$17,441)	(\$6,271)	(\$3,629)	(\$18)	(\$634)	(\$27,993)
94	Subtotal - A&G		\$35,777,300	\$22,290,722	\$8,014,539	\$4,638,429	\$23,367	\$810,243	\$35,777,300
95	Total O & M Expense		\$152,306,910	\$94,893,436	\$34,118,554	\$19,746,173	\$99,477	\$3,449,269	\$152,306,910

Public Service of Colorado Class Cost of Service Study

Allocation of Demand-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E Firm Demand Classes		G Interruptible Demand Classes			J Check Total
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation	
	Depreciation								
96	40300 - Production & Gathering	PGPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	40300 - Intangible Plant	GRSPLTDEM	\$2,109,502	\$1,314,306	\$472,553	\$273,491	\$1,378	\$47,774	\$2,109,502
98	40300 - Gas Manufactured Plant	PEPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	40300 - Product Extraction	PEPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	40300 - Transmission Plant	TRNPLTDEM	\$18,974,804	\$11,822,079	\$4,250,581	\$2,460,031	\$12,393	\$429,719	\$18,974,804
101	40300 - Distribution	DISPLTDEM	\$34,160,864	\$21,283,616	\$7,652,438	\$4,428,862	\$22,312	\$773,635	\$34,160,864
102	40300 - Distribution Und. Storage	UGPLTDEM	\$820,205	\$511,021	\$183,736	\$106,337	\$536	\$18,575	\$820,205
103	40300 - General	CGPLTDEM	\$3,533,621	\$2,201,590	\$791,573	\$458,124	\$2,308	\$80,025	\$3,533,621
104	40300 - Common	CGPLTDEM	\$12,189,376	\$7,594,480	\$2,730,565	\$1,580,319	\$7,961	\$276,051	\$12,189,376
105	Subtotal - Depreciation Expense		\$71,788,372	\$44,727,093	\$16,081,446	\$9,307,166	\$46,888	\$1,625,779	\$71,788,372
	Amortization								
107	40730C-Amortization of Deferral of Excess Property Taxes	EXPDEPDEM	\$7,094,089	\$4,419,908	\$1,589,160	\$919,729	\$4,633	\$160,659	\$7,094,089
108	40730DPA-Damage Prevention Amortization	EXPDEPDEM	\$1,358,978	\$846,699	\$304,427	\$176,188	\$888	\$30,777	\$1,358,978
109	40730ERA-Emergency Response Amortization	EXPDEPDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110	40730PED-Pension Expense Deferral	EXPDEPDEM	\$139,077	\$86,651	\$31,155	\$18,031	\$91	\$3,150	\$139,077
111	40730PPA-Prepaid Pension Asset Amortization	EXPDEPDEM	\$2,955,664	\$1,841,500	\$662,104	\$383,194	\$1,930	\$66,936	\$2,955,664
112	40740WAMA-Amortization of Work Asset Management Capital Costs	EXPDEPDEM	\$879,143	\$547,742	\$196,938	\$113,978	\$574	\$19,910	\$879,143
113	Subtotal - Amortization Expense		\$12,426,951	\$7,742,499	\$2,783,784	\$1,611,120	\$8,116	\$281,431	\$12,426,951
	Taxes Other Than Income Taxes								
	40811-Property Taxes	EXPSUBTDEM	(\$80,897)	(\$50,402)	(\$18,122)	(\$10,488)	(\$53)	(\$1,832)	(\$80,897)
106	408102-Tax Other Than Income Tax - Sales, Use, Other	EXPSUBTDEM	(\$240,960)	(\$150,128)	(\$53,978)	(\$31,240)	(\$157)	(\$5,457)	(\$240,960)
107	408101-Tax Other Than Income Tax - Payroll	EXPSUBTDEM	\$3,913,982	\$2,438,571	\$876,779	\$507,437	\$2,556	\$88,639	\$3,913,982
108	408100-Tax Other Than Income Tax - Property	NETPLTDEM	\$35,070,987	\$21,850,663	\$7,856,322	\$4,546,848	\$22,901	\$794,253	\$35,070,987
109	Subtotal Taxes Other Than Income Taxes		\$38,663,112	\$24,088,704	\$8,661,001	\$5,012,557	\$25,247	\$875,603	\$38,663,112
110	Subt. - O&M Exp Before A&G Plus Property Tax & Ins.		\$152,227,900	\$94,844,213	\$34,100,859	\$19,735,921	\$99,421	\$3,447,486	\$152,227,900
111	Subt. - O&M Exp Plus Taxes		\$190,970,022	\$118,982,140	\$42,779,554	\$24,758,731	\$124,725	\$4,324,872	\$190,970,022
112	Subtotal - Operating Expenses		\$275,185,345	\$171,451,733	\$61,644,785	\$35,677,017	\$179,729	\$6,232,083	\$275,185,346
	Adjustments to Income								
113	Gain on Sale of Utility Property	NETPLTDEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
114	Total Operating Expense		\$275,185,345	\$171,451,733	\$61,644,785	\$35,677,017	\$179,729	\$6,232,083	\$275,185,346

Public Service of Colorado Class Cost of Service Study

Allocation of Demand-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E Firm Demand Classes		G Interruptible Demand Classes			J Check Total
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation	
	Income Tax Expense								
115	Earnings Before Interest	GRSPLTDEM	\$95,463,686	\$59,477,805.28	\$21,384,997	\$12,376,605	\$62,351	\$2,161,950	\$95,463,709
116	Interest Expense	NETPLTDEM	\$24,171,323	\$15,059,725	\$5,414,666	\$3,133,740	\$15,784	\$547,408	\$24,171,323
117	Required Operating Income Less Interest Exp	CALCULATED	\$71,292,363	\$44,418,080	\$15,970,331	\$9,242,866	\$46,567	\$1,614,542	\$71,292,386
	Schedule M Adjustments								
118	409 - Schedule M - Plant Related	EXPDEPDEM	(\$8,677,276)	(\$5,406,297.91)	(\$1,943,813)	(\$1,124,985)	(\$5,667)	(\$196,513)	(\$8,677,276)
119	409 - Schedule M - Labor Related	EXPSUBTDEM	\$776,487	\$483,783.12	\$173,942	\$100,669	\$507	\$17,585	\$776,487
120	Schedule M - NOL	EXPDEPDEM	(\$99,369,586)	(\$61,911,317.83)	(\$22,259,965)	(\$12,882,995)	(\$64,902)	(\$2,250,407)	(\$99,369,586)
121	Total Schedule M Adjustments	CALCULATED	(\$107,270,375)	(\$66,833,833)	(\$24,029,836)	(\$13,907,310)	(\$70,062)	(\$2,429,334)	(\$107,270,375)
122	Required Operating Income Plus Schedule M	CALCULATED	(\$35,978,012)	(\$22,415,754)	(\$8,059,505)	(\$4,664,444)	(\$23,495)	(\$814,792)	(\$35,977,990)
	State Income Tax Calculation								
123	Required Operating Income Plus Schedule M	CALCULATED	(\$35,978,012)	(\$22,415,754)	(\$8,059,505)	(\$4,664,444)	(\$23,495)	(\$814,792)	(\$35,977,990)
124	Colorado Income Tax Rate	JCOSS	4.64%	4.64%	4.64%	4.64%	4.64%	4.64%	
125	Calculated State Income Tax	CALCULATED	(\$1,668,660)	(\$1,039,643)	(\$373,800)	(\$216,337)	(\$1,090)	(\$37,790)	(\$1,668,659)
	Federal Income Tax Calculation								
126	Required Operating Income Plus Schedule M	CALCULATED	(\$35,978,012)	(\$22,415,753)	(\$8,059,505)	(\$4,664,444)	(\$23,495)	(\$814,792)	(\$35,977,989)
127	Calculated State Income Tax	CALCULATED	(\$1,668,660)	(\$1,039,643)	(\$373,800)	(\$216,337)	(\$1,090)	(\$37,790)	(\$1,668,659)
128	Federal Taxable Amount	CALCULATED	(\$34,309,352)	(\$21,376,110)	(\$7,685,705)	(\$4,448,108)	(\$22,406)	(\$777,002)	(\$34,309,330)
129	Federal Income Tax Rate	JCOSS	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
130	Calculated Federal Income Tax	CALCULATED	(\$7,204,964)	(\$4,488,983)	(\$1,613,998)	(\$934,103)	(\$4,705)	(\$163,170)	(\$7,204,959)
131	Total Calculated Income Tax	CALCULATED	(\$8,873,624)	(\$5,528,626)	(\$1,987,798)	(\$1,150,440)	(\$5,795)	(\$200,960)	(\$8,873,618)
	410100 - Deferred Income Tax								
132	Depreciation Related	EXPDEPDEM	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
133	Labor Related	EXPSUBTDEM	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
134	Other	EXPDEPDEM	\$24,508,515	\$15,269,807.43	\$5,490,198	\$3,177,462	\$16,007	\$555,040	\$24,508,515
135	Interest on CWIP	NETPLTDEM	\$91,873	\$57,240.37	\$20,581	\$11,911	\$60	\$2,081	\$91,873
136	Total Deferred Income Taxes	CALCULATED	\$24,600,387	\$15,327,048	\$5,510,778	\$3,189,373	\$16,067	\$557,121	\$24,600,387
137	Total Calculated Plus Deferred Income Taxes	CALCULATED	\$15,726,763	\$9,798,422	\$3,522,981	\$2,038,933	\$10,273	\$356,160	\$15,726,769
	Investment Tax Credits								
138	ITC - Generated	EXPDEPDEM	\$162,460	\$101,219.15	\$36,393	\$21,062	\$106	\$3,679	\$162,460
139	ITC - Amortized	EXPDEPDEM	(\$131,063)	(\$81,657.51)	(\$29,360)	(\$16,992)	(\$86)	(\$2,968)	(\$131,063)
140	Total Investment Tax Credits	CALCULATED	\$31,397	\$19,562	\$7,033	\$4,071	\$21	\$711	\$31,397
141	Total Income Tax Expense	CALCULATED	\$15,758,160	\$9,817,984	\$3,530,014	\$2,043,004	\$10,293	\$356,871	\$15,758,166
142	Incremental Gross-up Factor	JCOSS	1.327386641	1.327386641	1.327386641	1.327386641	1.327386641	1.327386641	
143	Income Tax After Gross-Up	CALCULATED	\$20,917,171	\$13,032,260	\$4,685,693	\$2,711,856	\$13,663	\$473,706	\$20,917,179

Public Service of Colorado Class Cost of Service Study

Summary - Allocation of Commodity-Related Phase II Revenue Requirement to Customer Classes

A Line No.	B Description	C Basis	D Balance	E Firm Demand Classes			H Interruptible Demand Classes Sales	I Transportation	J Check Total
				Residential	Small Gen.	Lg. Gen.			
	Required Operating Income Calculation								
1	Total Net Plant	CALCULATED	\$56,583,250	\$21,784,771	\$9,694,923	\$20,956,467	\$115,786	\$4,031,304	\$56,583,250
2	Total Construction Work-in-Progress	CALCULATED	\$2,571,954	\$990,212	\$440,676	\$952,562	\$5,263	\$183,240	\$2,571,954
3	Total Cash Working Capital	CALCULATED	(\$5,553,677)	(\$3,955,033)	(\$1,231,191)	(\$309,110)	(\$6,604)	(\$51,738)	(\$5,553,676)
4	Total Other Rate Base Items	CALCULATED	(\$6,715,542)	(\$2,585,509)	(\$1,150,635)	(\$2,487,204)	(\$13,742)	(\$478,452)	(\$6,715,542)
5	Total Customer Advances & Deposits	CALCULATED	(\$1,504,996)	(\$579,429)	(\$257,865)	(\$557,398)	(\$3,080)	(\$107,224)	(\$1,504,996)
6	Total Rate Base	CALCULATED	\$45,380,989	\$15,655,012	\$7,495,908	\$18,555,317	\$97,624	\$3,577,130	\$45,380,990
	Required Operating Income								
7	Net Investment Rate Base	CALCULATED	\$45,380,989	\$15,655,012	\$7,495,908	\$18,555,317	\$97,624	\$3,577,130	\$45,380,990
8	Required Rate of Return	JCOSS	7.33%	7.33%	7.33%	7.33%	7.33%	7.33%	
9	Required Operating Income	CALCULATED	\$3,326,427	\$1,147,512	\$549,450	\$1,360,105	\$7,156	\$262,204	\$3,326,427
10	CPUC Jurisdictional Expenses	CALCULATED	\$10,501,074	\$4,042,953	\$1,799,245	\$3,889,233	\$21,490	\$748,156	\$10,501,076
11	Income Tax Expense After Gross-Up	CALCULATED	\$905,982	\$348,807	\$155,230	\$335,544	\$1,854	\$64,547	\$905,982
12	Subtotal Revenue Requirements	CALCULATED	\$14,733,482	\$5,539,272	\$2,503,925	\$5,584,881	\$30,500	\$1,074,906	\$14,733,485
13	Allowance for Funds Used During Construction	JCOSS	\$121,129	\$46,635	\$20,754	\$44,862	\$248	\$8,630	\$121,129
14	Revenue Requirement Before Gross-up	CALCULATED	\$14,612,352	\$5,492,637	\$2,483,171	\$5,540,019	\$30,252	\$1,066,276	\$14,612,355
	Other Revenues								
15	Subtotal Other Revenues	EXPSUBTCOM	\$75,269	\$28,979	\$12,897	\$27,877	\$154	\$5,363	\$75,269
16	Large Transportation Discounted Customers	EXPSUBTCOM	\$1,639,190	\$631,094	\$280,857	\$607,099	\$3,354	\$116,785	\$1,639,189
17	Net Revenue Requirement	CALCULATED	\$12,897,894	\$4,832,564	\$2,189,417	\$4,905,044	\$26,744	\$944,129	\$12,897,897

Public Service of Colorado Class Cost of Service Study

Summary - Allocation of Commodity-Related Phase II Revenue Requirement to Customer Classes

A Line No.	B Plant Account	C Basis	D Balance	E Firm Demand Classes			H Interruptible Demand Classes Sales	I Transportation	J Check Total
				Residential	Small Gen.	Lg. Gen.			
	Intangible Plant								
18	301 - 303 General Plant - Intangible	GRSPLTCOM	\$1,166,521	\$449,115	\$199,871	\$432,039	\$2,387	\$83,109	\$1,166,521
	Non-Distribution Plant								
19	325400-334000 Production & Gathering	PGCOMMODITY	\$5,119,137	\$1,970,887	\$877,108	\$1,895,950	\$10,475	\$364,716	\$5,119,137
20	340001-346000 Products Extraction	PECOMMODITY	\$10,256,890	\$3,948,942	\$1,757,406	\$3,798,795	\$20,989	\$730,758	\$10,256,890
21	350100-3563200 Underground Storage	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	365100-370000 Transmission Plant	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total Non-Distribution	CALCULATED	\$15,376,026	\$5,919,830	\$2,634,514	\$5,694,745	\$31,464	\$1,095,473	\$15,376,026
	Distribution Plant								
24	367000G-Gs Transmission Mains	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	367000GWM-Gs Transmission Mains (PSC PS)	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	374001 - Dist Land Owned in Fee	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	374002-Distribution Land Right	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	375000-Distribution Str & Improve	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	376000G-Gs Distribution Mains	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	376010-Distribution Mains Stee	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	376020-Distribution Mains Plasti	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	377000-Dist Compressor Sta Equip	DISCOMMODITY	\$19,530,971	\$7,519,500	\$3,346,419	\$7,233,592	\$39,966	\$1,391,494	\$19,530,971
33	378000G-Dist Meas & Reg Sta Eq Ge	DISCOMMODITY	\$42,655,127	\$16,422,389	\$7,308,491	\$15,797,975	\$87,285	\$3,038,987	\$42,655,127
34	379000-Dist M & R Sta Eq City Gt	DISCOMMODITY	\$7,201,997	\$2,772,797	\$1,233,984	\$2,667,369	\$14,737	\$513,110	\$7,201,997
35	380000G-Distribution Services	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	380010-Distribution Service Stee	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	380020-Distribut Service Plasti	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	381000G-Distribution Meter	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	381065-Distr Meters-AMR (Old)	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	381066-Distribution meters	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	382000G-Dist Meter Installations	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	383000-Dist House Regulators	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	387000-Dist Other Equipment	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Total Distribution	CALCULATED	\$69,388,095	\$26,714,686	\$11,888,893	\$25,698,936	\$141,989	\$4,943,592	\$69,388,095
37	Subtotal Gross Plant	CALCULATED	\$84,764,122	\$32,634,515	\$14,523,407	\$31,393,681	\$173,453	\$6,039,065	\$84,764,121
	General & Common Plant								
38	389-398 General Plant	CGPLTCOM	\$3,766,513	\$1,450,122	\$645,351	\$1,394,986	\$7,707	\$268,347	\$3,766,513
39	Common Plant Allocation	CGPLTCOM	\$6,640,739	\$2,556,710	\$1,137,818	\$2,459,499	\$13,589	\$473,123	\$6,640,739
40	Subtotal General & Common Plant	CALCULATED	\$10,407,252	\$4,006,832	\$1,783,169	\$3,854,484	\$21,296	\$741,470	\$10,407,252
41	117 Leaseholds Reserves Nonrec. Gas 4	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Total Plant in Service	CALCULATED	\$96,337,895	\$37,090,462	\$16,506,447	\$35,680,204	\$197,136	\$6,863,645	\$96,337,894

Public Service of Colorado Class Cost of Service Study

Summary - Allocation of Commodity-Related Phase II Revenue Requirement to Customer Classes

Line No.	Plant Account	Basis	Balance	Firm Demand Classes			Interruptible Demand Classes	Check Total	
				Residential	Small Gen.	Lg. Gen.			
				Sales	Transportation				
	Reserve for Depreciation and Amortization								
	Intangible Plant	GRSPLTCOM	\$925,284	\$356,238	\$158,537	\$342,693	\$1,893	\$65,922	\$925,284
43	Production & Gathering	PGPLTCOM	\$4,464,043	\$1,718,674	\$764,865	\$1,653,326	\$9,135	\$318,043	\$4,464,043
44	Products Extraction	PEPLTCOM	\$4,085,356	\$1,572,878	\$699,981	\$1,513,074	\$8,360	\$291,063	\$4,085,356
45	Transmission	TRNPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	Underground Storage	UGPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Distribution	DISPLTCOM	\$25,675,530	\$9,885,179	\$4,399,222	\$9,509,323	\$52,540	\$1,829,267	\$25,675,530
48	General	CGPLTCOM	\$1,253,208	\$482,490	\$214,724	\$464,145	\$2,564	\$89,285	\$1,253,208
49	Common	CGPLTCOM	\$3,351,224	\$1,290,234	\$574,196	\$1,241,177	\$6,858	\$238,760	\$3,351,224
50	Subtotal Acc. Depreciation	CALCULATED	\$39,754,644	\$15,305,692	\$6,811,525	\$14,723,737	\$81,350	\$2,832,341	\$39,754,644
	Net Plant	CALCULATED							
51	Production & Gathering	CALCULATED	\$655,094	\$252,214	\$112,243	\$242,624	\$1,341	\$46,673	\$655,094
52	Products Extraction	CALCULATED	\$6,171,534	\$2,376,064	\$1,057,425	\$2,285,721	\$12,629	\$439,694	\$6,171,534
53	Transmission	CALCULATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	Underground Storage	CALCULATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Distribution	CALCULATED	\$43,712,565	\$16,829,507	\$7,489,671	\$16,189,613	\$89,449	\$3,114,325	\$43,712,565
56	General	CALCULATED	\$2,513,305	\$967,632	\$430,627	\$930,841	\$5,143	\$179,062	\$2,513,305
57	Common	CALCULATED	\$3,289,515	\$1,266,476	\$563,623	\$1,218,322	\$6,731	\$234,363	\$3,289,515
58	Total Net Plant (includes Accts. 117 & 301-303)	CALCULATED	\$56,583,250	\$21,784,771	\$9,694,923	\$20,956,467	\$115,786	\$4,031,304	\$56,583,250
	Plant Held for Future Use								
59	Intangible	CGPLTCOM	\$23,616	\$9,092	\$4,046	\$8,746	\$48	\$1,683	\$23,616
60	Production & Gathering	PGCOMMODITY	(\$675)	(\$260)	(\$116)	(\$250)	(\$1)	(\$48)	(\$675)
61	Products Extraction	PECOMMODITY	\$1,316,432	\$506,831	\$225,556	\$487,561	\$2,694	\$93,790	\$1,316,432
62	Underground Storage	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Transmission	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Distribution	DISCOMMODITY	\$474,139	\$182,546	\$81,239	\$175,605	\$970	\$33,780	\$474,139
65	General	CGPLTCOM	\$254,737	\$98,075	\$43,646	\$94,346	\$521	\$18,149	\$254,737
66	Common	CGPLTCOM	\$503,704	\$193,928	\$86,304	\$186,554	\$1,031	\$35,887	\$503,704
67	Subtotal Plant Held for Future Use	CALCULATED	\$2,571,954	\$990,212	\$440,676	\$952,562	\$5,263	\$183,240	\$2,571,954
68	Total Utility Plant	CALCULATED	\$59,155,204	\$22,774,982	\$10,135,598	\$21,909,029	\$121,049	\$4,214,544	\$59,155,203

Public Service of Colorado Class Cost of Service Study

Summary - Allocation of Commodity-Related Phase II Revenue Requirement to Customer Classes

Line No.	B	C	D	Firm Demand Classes			H	I	J						
				Rate Base Allocations						Residential	Small Gen.	Lg. Gen.	Interruptible Sales	Demand Classes Transportation	Check Total
				Basis	Balance										
	Cash Working Capital														
69	Federal Income Tax	GRSPLTCOM	\$8,365	\$3,221	\$1,433	\$3,098	\$17	\$596	\$8,365						
70	Franchise Tax	EXPSUBTCOM	(\$28,164)	(\$10,843)	(\$4,826)	(\$10,431)	(\$58)	(\$2,007)	(\$28,164)						
71	Natural Gas	REVLSTRNCOM	(\$4,827,489)	(\$3,675,449)	(\$1,106,767)	(\$40,156)	(\$5,118)	\$0	(\$4,827,489)						
72	Operations & Maintenance	EXPSUBTCOM	\$35,986	\$13,855	\$6,166	\$13,328	\$74	\$2,564	\$35,986						
73	Other Taxes	EXPSUBTCOM	\$7,210	\$2,776	\$1,235	\$2,670	\$15	\$514	\$7,210						
74	Property Tax	NETPLTCOM	(\$926,865)	(\$356,847)	(\$158,808)	(\$343,278)	(\$1,897)	(\$66,035)	(\$926,865)						
75	Sales Tax	EXPSUBTCOM	(\$10,421)	(\$4,012)	(\$1,786)	(\$3,860)	(\$21)	(\$742)	(\$10,421)						
76	State Income Tax	NETPLTCOM	\$1,937	\$746	\$332	\$718	\$4	\$138	\$1,937						
77	Cash Working Capital - Service Company Cha	EXPSUBTCOM	\$185,764	\$71,520	\$31,829	\$68,801	\$380	\$13,235	\$185,764						
78	Total Cash Working Capital		(\$5,553,677)	(\$3,955,033)	(\$1,231,191)	(\$309,110)	(\$6,604)	(\$51,738)	(\$5,553,676)						
	Other Rate Base Items														
79	Xcel Energy Services Charges	GRSPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
80	Dist. Gas Stored Underground	REVLSTRNCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
81	Prepaid Pension Funding	EXPSUBTCOM	\$1,796,925	\$691,823	\$307,883	\$665,518	\$3,677	\$128,023	\$1,796,924						
82	Regulatory Asset	GRSPLTCOM	\$127,658	\$49,149	\$21,873	\$47,280	\$261	\$9,095	\$127,658						
83	Utility Material & Supplies	GRSPLTCOM	\$1,401,839	\$539,713	\$240,190	\$519,192	\$2,869	\$99,875	\$1,401,839						
84	Subtotal Other Rate Base Items	CALCULATED	\$3,326,421	\$1,280,685	\$569,946	\$1,231,990	\$6,807	\$236,993	\$3,326,421						
85	Subtotal ORB Plus CWC	CALCULATED	(\$2,227,256)	(\$2,674,348)	(\$661,245)	\$922,880	\$203	\$185,255	(\$2,227,255)						
	Accumulated Deferred Income Taxes														
86	Interest on CWIP	NETPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
87	Account 190	GRSPLTCOM	\$3,297,275	\$1,269,464	\$564,952	\$1,221,196	\$6,747	\$234,916	\$3,297,275						
88	Account 282	GRSPLTCOM	(\$14,412,881)	(\$5,549,015)	(\$2,469,490)	(\$5,338,030)	(\$29,493)	(\$1,026,853)	(\$14,412,881)						
89	Account 283	GRSPLTCOM	(\$370,545)	(\$142,661)	(\$63,489)	(\$137,237)	(\$758)	(\$26,400)	(\$370,545)						
90	Non-Plant ADIT	NETPLTCOM	\$1,444,188	\$556,018	\$247,446	\$534,877	\$2,955	\$102,892	\$1,444,188						
91	Subtotal Accumulated Def. Income Taxes	CALCULATED	(\$10,041,963)	(\$3,866,194)	(\$1,720,581)	(\$3,719,194)	(\$20,549)	(\$715,445)	(\$10,041,963)						
92	Subtotal ORB Plus Accum. Def. Income Taxes	CALCULATED	(\$6,715,542)	(\$2,585,509)	(\$1,150,635)	(\$2,487,204)	(\$13,742)	(\$478,452)	(\$6,715,542)						
93	Lease Accruals	GRSPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
94	Subtotal ORB Alloc. Before Cus Adv/Dep	CALCULATED	(\$6,715,542)	(\$2,585,509)	(\$1,150,635)	(\$2,487,204)	(\$13,742)	(\$478,452)	(\$6,715,542)						
	Customer Advances & Deposits														
95	Customer Advances	DISPLTCOM	(\$1,504,996)	(\$579,429)	(\$257,865)	(\$557,398)	(\$3,080)	(\$107,224)	(\$1,504,996)						
96	Customer Deposits	REVLSTRNCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
97	Total Customer-Related RB Allocation	CALCULATED	(\$1,504,996)	(\$579,429)	(\$257,865)	(\$557,398)	(\$3,080)	(\$107,224)	(\$1,504,996)						

Public Service of Colorado Class Cost of Service Study

Allocation of Commodity-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E Firm Demand Classes			G Interruptible Demand Classes		J Total
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation	
	Underground Storage Expense								
1	81400-UG Strg Oper Exp Sup&Eng	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	81600-Gas Well Expense	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	81700-Storage Lines Exp	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	81800-Storage Comp Station Exp	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	81900-Storage Comp Stat Fuel&Pwr	UGCOMMODITY	\$191,778	\$73,835	\$32,859	\$71,028	\$392	\$13,663	\$191,778
6	82000-Storage Measure & Reg Stat	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	82400-Storage Other Expense	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	82600-Storage Rents	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	83100 Maint. Structures	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	83200-Mtce of Reservoirs&Wells	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	83300-Mtce of Lines	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	83400-Mtce of Comp Station	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	83500-Mtce of Meas & Reg Equip	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	83600-Mtce of Purify Equipment	UGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Subtotal - Underground Storage Expense		\$191,778	\$73,835	\$32,859	\$71,028	\$392	\$13,663	\$191,778

Public Service of Colorado Class Cost of Service Study

Allocation of Commodity-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E Firm Demand Classes			G Sales	I Transportation	J Check Total
				Residential	Small Gen.	Lg. Gen.			
	Production & Gathering Expense								
16	73500-Gas Misc Prod Expense	PGCOMMODITY	\$82,363	\$31,710	\$14,112	\$30,504	\$169	\$5,868	\$82,363
17	73600-Gas Prod Rents	PGCOMMODITY	\$5,022	\$1,934	\$861	\$1,860	\$10	\$358	\$5,022
18	75300-Production Well Expense	PGCOMMODITY	\$78,135	\$30,082	\$13,388	\$28,939	\$160	\$5,567	\$78,135
19	75400 Field Compressor Station	PGCOMMODITY	\$554,923	\$213,648	\$95,080	\$205,524	\$1,136	\$39,536	\$554,923
20	75500-Prod Comp Stat Fuel&Pwr	PGCOMMODITY	\$246,596	\$94,940	\$42,252	\$91,331	\$505	\$17,569	\$246,596
21	75900-Production Other Expense	PGCOMMODITY	\$27,715	\$10,670	\$4,749	\$10,265	\$57	\$1,975	\$27,715
22	76200 Maintenance Structures	PGCOMMODITY	\$911	\$351	\$156	\$337	\$2	\$65	\$911
23	76400 Maintenance Field Lines	PGCOMMODITY	\$17,477	\$6,729	\$2,995	\$6,473	\$36	\$1,245	\$17,477
24	76500 Maint. Field Compressor	PGCOMMODITY	\$198,370	\$76,373	\$33,989	\$73,469	\$406	\$14,133	\$198,370
25	84200-Oth Strg Exp - Rent	PGCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Subtotal - Production & Gathering Expense		\$1,211,513	\$466,437	\$207,580	\$448,702	\$2,479	\$86,315	\$1,211,513

Public Service of Colorado Class Cost of Service Study

Allocation of Commodity-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	Firm Demand Classes			G Sales	I Transportation	J Check Total
				E Residential	F Small Gen.	G Lg. Gen.			
	Products Extraction Expense								
27	78300-Gas Prod Extract Rents	PECOMMODITY	\$496,403	\$191,117	\$85,053	\$183,850	\$1,016	\$35,366	\$496,403
28	Subtotal - Products Extraction Expense		\$496,403	\$191,117	\$85,053	\$183,850	\$1,016	\$35,366	\$496,403

Public Service of Colorado Class Cost of Service Study

Allocation of Commodity-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E Firm Demand Classes			G Sales	I Transportation	J Check Total
				Residential	Small Gen.	Lg. Gen.			
	Transmission Expense								
29	85000-Transm - Supervision&Eng	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	85100-Transm -Sys Control&Load	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	85200 Communication	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	85300-Gas Commpressor Stat	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	85400-Gas for Compresor Stat Fuel	TRNCOMMODITY	\$1,142,568	\$439,893	\$195,767	\$423,167	\$2,338	\$81,403	\$1,142,568
34	85600-Transmission -Mains	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	85700-Transm - Meas & Reg	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	85900-Transm - Other Equipment	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	86000-Trans - Rents	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	86300-Transmission Mtce Mains	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	86400-Transm Mtce Comp Stat Equip	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	86500-Transm Mtce Meas & Reg	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	86600-Trans Mtce Commun Equip	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	86700-Trans Mtce Other Equip	TRNCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	Subtotal - Transmission Expense		\$1,142,568	\$439,893	\$195,767	\$423,167	\$2,338	\$81,403	\$1,142,568

Public Service of Colorado Class Cost of Service Study

Allocation of Commodity-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E Firm Demand Classes			G Sales	I Transportation	J Check Total
				Residential	Small Gen.	Lg. Gen.			
	Distribution Expense								
44	87000-Dist Oper - E&S	DISPLTCOM	\$259,210	\$99,797	\$44,413	\$96,002	\$530	\$18,468	\$259,210
45	87100-Dist Exp-Dist Load	DISCOMPLTCOM	\$258,226	\$99,418	\$44,244	\$95,638	\$528	\$18,397	\$258,226
46	87200 Comp. Station Equip.	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	87400-Dist Exp-Mains & Serv	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	87500-Dist Op Meas&Regl Stat Gnl	DISPLTCOM	\$1,474,266	\$567,598	\$252,599	\$546,017	\$3,017	\$105,035	\$1,474,266
49	87600-Dist Oper Meas&Reg Stat Indust	REGPLTCOM	\$2,362	\$909	\$405	\$875	\$5	\$168	\$2,362
50	87700-Dist Op Meas&Regl Stat Cty Gt	REGPLTCOM	\$5,216	\$2,008	\$894	\$1,932	\$11	\$372	\$5,216
51	87800-Dist Op Meter & House Reg	REGPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	87900-Dist Op Customer Install	REGPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	88000-Dist Oper -Other	REGPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	88100-Dist Op Rents	REGPLTCOM	\$188,845	\$72,706	\$32,357	\$69,942	\$386	\$13,454	\$188,845
55	88500-Dist - Mtce E&S	DISPLTCOM	\$55,016	\$21,181	\$9,426	\$20,376	\$113	\$3,920	\$55,016
56	88700-Dist - Mtce of Mains	DISPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	88800-Maintenance of Compressor Station Equipment	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	88900-Dist-Mtce of Meas&Regl	DISPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	89000-Dist-Mtce of Meas&Reg Indust	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	89100-Dist-Mtce of Meas&Regl	REGPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	89200-Dist-Mtce of Services	DISPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	89300-Dist-Mtce of Meters&Hou	REGPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Subtotal - Distribution Expense		\$2,243,141	\$863,618	\$384,338	\$830,781	\$4,590	\$159,814	\$2,243,141

Public Service of Colorado Class Cost of Service Study

Allocation of Commodity-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	Firm Demand Classes			G Sales	I Transportation	J Check Total
				E Residential	F Small Gen.	G Lg. Gen.			
	Customer Accounts:								
64	90100-Cust Acct Supervise	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	90200-Cust Acct Meter Read	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	90300-Cust Acct Recrds & Coll	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	90400-Cust Acct Uncollect	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	904001-Uncollectable Accounts - Non Commodity	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Utility Income								
69	DEPINT - Customer Deposit Interest Expense	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Subtotal - Customer Accounts		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Customer Service:								
71	90800-Customer Asst Expense	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	90812G-Customer Asst Expense Gas	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	909000-Informational and instruction advertising expense	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	910000-Misc Cust Serv Expense	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Sales:								
76	91200-Economic Development	DISCOMMODITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Subtotal - Customer Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Distribution O & M Before A & G		\$2,243,141	\$863,618	\$384,338	\$830,781	\$4,590	\$159,814	\$2,243,141
79	Total O & M Before A & G		\$5,285,402	\$2,034,900	\$905,596	\$1,957,529	\$10,816	\$376,561	\$5,285,402

Public Service of Colorado Class Cost of Service Study

Allocation of Commodity-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E Firm Demand Classes			G Interruptible Demand Classes		
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation	Total
	Administrative & General:								
80	92000-A&G Salaries	CGPLTCOM	\$308,294	\$118,694	\$52,823	\$114,181	\$631	\$21,965	\$308,294
81	92100-A&G Office & Supplies	CGPLTCOM	\$224,858	\$86,571	\$38,527	\$83,280	\$460	\$16,020	\$224,858
82	92200-A&G Admn Transfer Crdt	CGPLTCOM	(\$227,888)	(\$87,738)	(\$39,046)	(\$84,402)	(\$466)	(\$16,236)	(\$227,888)
83	92300-A&G Outside Services	CGPLTCOM	\$102,926	\$39,627	\$17,635	\$38,120	\$211	\$7,333	\$102,926
84	92400-A&G Property Insurance	CGPLTCOM	\$25,969	\$9,998	\$4,449	\$9,618	\$53	\$1,850	\$25,969
85	92500-A&G Injuries & Damages	CGPLTCOM	\$88,736	\$34,164	\$15,204	\$32,865	\$182	\$6,322	\$88,736
86	926000-Employee pensions and benefits	CGPLTCOM	\$534,547	\$205,803	\$91,589	\$197,978	\$1,094	\$38,084	\$534,547
87	92700 - Franchise	CGPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	92800-A&G Regulatory Comm Exp	CGPLTCOM	\$6,742	\$2,596	\$1,155	\$2,497	\$14	\$480	\$6,742
89	92800R -Regulatory Commission Expense	CGPLTCOM	\$57,868	\$22,279	\$9,915	\$21,432	\$118	\$4,123	\$57,868
90	92804CPUC- Reg Comm Expense	CGPLTCOM	\$15,404	\$5,931	\$2,639	\$5,705	\$32	\$1,097	\$15,404
91	92900-A&G Duplicate Chrg Crdt	CGPLTCOM	(\$21,826)	(\$8,403)	(\$3,740)	(\$8,084)	(\$45)	(\$1,555)	(\$21,826)
92	93020-A&G Misc General Exp	CGPLTCOM	\$13,381	\$5,152	\$2,293	\$4,956	\$27	\$953	\$13,381
93	93100-A&G Rents	CGPLTCOM	\$350,818	\$135,066	\$60,109	\$129,931	\$718	\$24,994	\$350,818
94	93200-A&G Maint of Structures	CGPLTCOM	\$2,420	\$932	\$415	\$896	\$5	\$172	\$2,420
95	93500-A&G Maint of Gen PLT	CGPLTCOM	(\$1,159)	(\$446)	(\$199)	(\$429)	(\$2)	(\$83)	(\$1,159)
96	Subtotal - A&G		\$1,481,089	\$570,225	\$253,768	\$548,544	\$3,031	\$105,521	\$1,481,089
97	Total O & M Expense0)		\$5,348,798	\$2,059,307	\$916,458	\$1,981,009	\$10,947	\$381,079	\$5,348,800

Public Service of Colorado Class Cost of Service Study

Allocation of Commodity-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E Firm Demand Classes			G Interruptible Demand Classes			J Total
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation		
	Depreciation									
98	40300 - Production & Gathering	PGPLTCOM	\$43,795	\$16,861	\$7,504	\$16,220	\$90	\$3,120	\$43,795	
99	40300 - Intangible Plant	GRSPLTCOM	\$87,328	\$33,622	\$14,963	\$32,343	\$179	\$6,222	\$87,328	
100	40300 - Gas Manufactured Plant	PEPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101	40300 - Gas Products Extraction Plant	PEPLTCOM	\$266,297	\$102,525	\$45,627	\$98,627	\$545	\$18,972	\$266,297	
102	40300 - Gas Transmission Plant	TRNPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
103	40300 - Gas Distribution Plant	DISPLTCOM	\$2,117,582	\$815,277	\$362,825	\$784,279	\$4,333	\$150,868	\$2,117,582	
104	40300 - Gas Underground Storage Plant	UGPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
105	40300 - General Plant	CGPLTCOM	\$146,283	\$56,320	\$25,064	\$54,178	\$299	\$10,422	\$146,283	
106	40300 - Common Plant	CGPLTCOM	\$504,609	\$194,276	\$86,459	\$186,890	\$1,033	\$35,951	\$504,609	
107	Subtotal - Depreciation Expense		\$3,165,894	\$1,218,881	\$542,441	\$1,172,537	\$6,478	\$225,556	\$3,165,894	
	Amortization									
108	40730C-Amortization of Deferral of Excess Property Taxes	EXPDEPCOM	\$312,852	\$120,449	\$53,604	\$115,869	\$640	\$22,289	\$312,852	
109	40730DPA-Damage Prevention Amortization	EXPDEPCOM	\$59,931	\$23,074	\$10,269	\$22,196	\$123	\$4,270	\$59,931	
110	40730ERA-Emergency Response Amortization	EXPDEPCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
111	40730PED-Pension Expense Deferral	EXPDEPCOM	\$6,133	\$2,361	\$1,051	\$2,271	\$13	\$437	\$6,133	
112	40730PPA-Prepaid Pension Asset Amortization	EXPDEPCOM	\$130,346	\$50,184	\$22,333	\$48,276	\$267	\$9,287	\$130,346	
113	40740WAMA-Amortization of Work Asset Management Capital Cos	EXPDEPCOM	\$38,771	\$14,927	\$6,643	\$14,359	\$79	\$2,762	\$38,771	
114	Subtotal - Amortization Expense		\$548,033	\$210,995	\$93,899	\$202,972	\$1,121	\$39,045	\$548,033	
	Taxes Other Than Income Taxes									
115	40811-Property Taxes	EXPSUBTCOM	(\$4,240)	(\$1,633)	(\$727)	(\$1,570)	(\$9)	(\$302)	(\$4,240)	
116	408102-Tax Other Than Income Tax - Sales, Use, Other	EXPSUBTCOM	(\$12,630)	(\$4,863)	(\$2,164)	(\$4,678)	(\$26)	(\$900)	(\$12,631)	
117	408101-Tax Other Than Income Tax - Payroll	EXPSUBTCOM	\$205,154	\$78,985	\$35,151	\$75,982	\$420	\$14,616	\$205,154	
118	408100-Tax Other Than Income Tax - Property	NETPLTCOM	\$1,250,065	\$481,279	\$214,185	\$462,981	\$2,558	\$89,062	\$1,250,065	
119	Subtotal Taxes Other Than Income Taxes		\$1,438,349	\$553,768	\$246,445	\$532,715	\$2,943	\$102,476	\$1,438,348	
120	Subt. - O&M Exp Before A&G Plus Property Tax & Ins.		\$7,979,130	\$3,071,995	\$1,367,136	\$2,955,192	\$16,327	\$568,476	\$7,979,127	
121	Subt. - O&M Exp Plus Taxes		\$6,787,147	\$2,613,076	\$1,162,904	\$2,513,724	\$13,890	\$483,555	\$6,787,148	
122	Subtotal - Operating Expenses		\$10,501,074	\$4,042,952	\$1,799,245	\$3,889,233	\$21,490	\$748,156	\$10,501,075	
	Adjustments to Income									
123	Gain on Sale of Utility Property	NETPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
124	Total Operating Expense		\$10,501,074	\$4,042,953	\$1,799,245	\$3,889,233	\$21,490	\$748,156	\$10,501,076	

Public Service of Colorado Class Cost of Service Study

Allocation of Commodity-Related Expenses

Line No.	Description	Basis	Balance from Tab-D	Firm Demand Classes			Interruptible Demand Classes		
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation	Total
	Income Tax Expense								
125	Earnings Before Interest	GRSPLTCOM	\$3,951,954	\$1,521,516.65	\$677,124	\$1,463,666	\$8,087	\$281,559	\$3,951,953
126	Interest Expense	NETPLTCOM	\$861,559	\$331,704	\$147,619	\$319,092	\$1,763	\$61,382	\$861,559
127	Required Operating Income Less Interest Exp	CALCULATED	\$3,090,395	\$1,189,814	\$529,505	\$1,144,575	\$6,324	\$220,177	\$3,090,395
	Schedule M Adjustments								
128	Schedule M - Plant Related	EXPDEPCOM	(\$382,671)	(\$147,330)	(\$65,567)	(\$141,728)	(\$783)	(\$27,264)	(\$382,672)
129	Schedule M - Labor Related	EXPSUBTCOM	\$40,700	\$15,670	\$6,974	\$15,074	\$83	\$2,900	\$40,701
130	Schedule M - NOL	EXPDEPCOM	(\$4,382,236)	(\$1,687,178)	(\$750,848)	(\$1,623,028)	(\$8,967)	(\$312,215)	(\$4,382,236)
130	Total Schedule M Adjustments	CALCULATED	(\$4,724,207)	(\$1,818,838)	(\$809,441)	(\$1,749,682)	(\$9,667)	(\$336,579)	(\$4,724,207)
131	Required Operating Income Plus Schedule M	CALCULATED	(\$1,633,812)	(\$629,024)	(\$279,936)	(\$605,107)	(\$3,343)	(\$116,402)	(\$1,633,812)
	State Income Tax Calculation								
132	Required Operating Income Plus Schedule M	CALCULATED	(\$1,633,812)	(\$629,024)	(\$279,936)	(\$605,107)	(\$3,343)	(\$116,402)	(\$1,633,812)
133	Colorado Income Tax Rate	JCOSS	4.64%	4.64%	4.64%	4.64%	4.64%	4.64%	
134	Calculated State Income Tax	CALCULATED	(\$75,776)	(\$29,174)	(\$12,983)	(\$28,065)	(\$155)	(\$5,399)	(\$75,776)
	Federal Income Tax Calculation								
135	Required Operating Income Plus Schedule M	CALCULATED	(\$1,633,812)	(\$629,024)	(\$279,936)	(\$605,107)	(\$3,343)	(\$116,402)	(\$1,633,812)
136	Calculated State Income Tax	CALCULATED	(\$75,776)	(\$29,174)	(\$12,983)	(\$28,065)	(\$155)	(\$5,399)	(\$75,776)
137	Federal Taxable Amount	CALCULATED	(\$1,558,036)	(\$599,850)	(\$266,952)	(\$577,042)	(\$3,188)	(\$111,003)	(\$1,558,036)
138	Federal Income Tax Rate	JCOSS	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
139	Calculated Federal Income Tax	CALCULATED	(\$327,187)	(\$125,968)	(\$56,060)	(\$121,179)	(\$669)	(\$23,311)	(\$327,188)
140	Total Calculated Income Tax	CALCULATED	(\$402,964)	(\$155,143)	(\$69,043)	(\$149,244)	(\$825)	(\$28,709)	(\$402,964)
	Deferred Income Tax								
141	Depreciation Related	EXPDEPCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	Labor Related	EXPSUBTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	Other	EXPDEPCOM	\$1,080,835	\$416,126	\$185,189	\$400,304	\$2,212	\$77,005	\$1,080,835
144	Interest on CWIP	NETPLTCOM	\$3,275	\$1,261	\$561	\$1,213	\$7	\$233	\$3,275
145	Total Deferred Income Taxes	CALCULATED	\$1,084,109	\$417,386	\$185,750	\$401,516	\$2,218	\$77,238	\$1,084,109
146	Total Calculated Plus Deferred Income Taxes	CALCULATED	\$681,146	\$262,244	\$116,707	\$252,273	\$1,394	\$48,528	\$681,146
	Investment Tax Credits								
147	ITC - Generated	EXPDEPCOM	\$7,165	\$2,758	\$1,228	\$2,653	\$15	\$510	\$7,165
148	ITC - Amortized	EXPDEPCOM	(\$5,780)	(\$2,225)	(\$990)	(\$2,141)	(\$12)	(\$412)	(\$5,780)
149	Total Investment Tax Credits	CALCULATED	\$1,385	\$533	\$237	\$513	\$3	\$99	\$1,385
150	Total Income Tax Expense	CALCULATED	\$682,530	\$262,776	\$116,944	\$252,785	\$1,397	\$48,627	\$682,529
151	Incremental Gross-up Factor	JCOSS	1.327386641	1.327386641	1.327386641	1.327386641	1.327386641	1.327386641	
152	Income Tax After Gross-Up	CALCULATED	\$905,982	\$348,807.06	\$155,230	\$335,544	\$1,854	\$64,547	\$905,982

Public Service of Colorado Class Cost of Service Study

Allocation of Commodity-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-D	E Firm Demand Classes			G Interruptible Demand Classes			J Total
				F Residential	F Small Gen.	F Lg. Gen.	G Sales	G Transportation	I Total	
	AFUDC									
153	Gas Intangible Plant	GRSPLTCOM	\$1,240	\$477	\$212	\$459	\$3	\$88	\$1,240	
153	Production & Gathering	PGNTPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
154	Products Extraction	PENTPLTCOM	\$72,100	\$27,759	\$12,354	\$26,703	\$148	\$5,137	\$72,100	
155	Transmission	TRNNTPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
156	Distribution	DISNTPLTCOM	\$19,206	\$7,394	\$3,291	\$7,113	\$39	\$1,368	\$19,206	
157	Underground Storage	UGNTPLTCOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
158	Common & General	CPNTPLTCOM	\$28,584	\$11,005	\$4,898	\$10,587	\$58	\$2,036	\$28,584	
159	Total AFUDC		\$121,129	\$46,635	\$20,754	\$44,862	\$248	\$8,630	\$121,129	
	Gas Supply Expense									
160	807000-Purchased gas expenses	DISCOMMODITY	(\$19)	(\$7)	(\$3)	(\$7)	\$0	(\$1)	(\$18)	
161	81000-Gas-Compress Stat Fuel	DISCOMMODITY	(\$1,604,036)	(\$617,560)	(\$274,834)	(\$594,079)	(\$3,282)	(\$114,280)	(\$1,604,035)	
162	81200-Gas Used for Oth Utility	DISCOMMODITY	(\$56,918)	(\$21,914)	(\$9,752)	(\$21,080)	(\$116)	(\$4,055)	(\$56,917)	
163	81300-Gas Supply Exp Steam	DISCOMMODITY	\$243,279	\$93,663	\$41,683	\$90,102	\$498	\$17,333	\$243,279	
164	Subtotal - Gas Supply Expense		(\$1,417,694)	(\$545,818)	(\$242,906)	(\$525,064)	(\$2,900)	(\$101,003)	(\$1,417,691)	

Public Service of Colorado Class Cost of Service Study

Summary of Customer Allocation Factors

Line No.	Allocator Factor Description	Name	Firm Demand Classes				Interruptible Demand Classes	Check Total		
			Residential	Sm. Gen.	Sm. Trans.	Lg. Gen.			Lg. Trans.	
Customer Allocation Factors										
Unweighted Number of Customers										
1	Production & Gathering	PGCUSTOMER	0.923310	0.074774		0.001790	0.000009	0.000118	1.00000	
2	Products Extraction	PECUSTOMER	0.923310	0.074774		0.001790	0.000009	0.000118	1.00000	
3	Underground Storage	UGCUSTOMER	0.923310	0.074774		0.001790	0.000009	0.000118	1.00000	
4	Transmission	TRNCUSTOMER	0.923310	0.074774		0.001790	0.000009	0.000118	1.00000	
5	Distribution	DISCUSTOMER	0.923310	0.074774		0.001790	0.000009	0.000118	1.00000	
6	Transportation	TRANSCUS	0.000000	0.000000	0.764338	0.000000	0.215542	0.000000	0.020120	1.00000
Weighted Number of Customers										
7	380 Service Laterals	SERVICES	0.752492	0.241323		0.005776	0.000030	0.000380	1.00000	
8	381 Meters	METERS	0.667118	0.289581		0.040600	0.000035	0.002666	1.00000	
9	381.2 Automated Meter Reading	AMR	0.925083	0.074917		0.000000	0.000000	0.000000	1.00000	
10	382 Meter Installations	METERINST	0.829347	0.149105		0.020205	0.000016	0.001327	1.00000	
11	383 House Regulators	HOUSEREG	0.436043	0.513800		0.047006	0.000063	0.003087	1.00000	
12	387 Gas Lights	GASLIGHTS	0.883483	0.116517		0.000000	0.000000	0.000000	1.00000	
Gross Plant - Customer Classification										
7	PG Plant Customer	PGPLTCUS	0.000000	0.000000		0.000000	0.000000	0.000000	0.00000	
8	PE Plant Customer	PEPLTCUS	0.000000	0.000000		0.000000	0.000000	0.000000	0.00000	
9	UG Plant Customer	UGPLTCUS	0.000000	0.000000		0.000000	0.000000	0.000000	0.00000	
10	TRN Plant Customer	TRNPLTCUS	0.000000	0.000000		0.000000	0.000000	0.000000	0.00000	
11	DIS Plant Customer	DISPLTCUS	0.718817	0.262696		0.017318	0.000032	0.001137	1.00000	
12	Mains, Comp. Reg Station Plant	DISCOMPLTCUS	0.000000	0.000000		0.000000	0.000000	0.000000	0.00000	
13	Regulator Station Plant	REGPLTCUS	0.000000	0.000000		0.000000	0.000000	0.000000	0.00000	
14	CG Plant Customer	CGPLTCUS	0.718817	0.262696		0.017318	0.000032	0.001137	1.00000	
15	CG Plant Customer Less IG	CGPLTCUSLSIG	0.718840	0.262705		0.017318		0.001137	1.00000	
16	CG Plant Customer Less Trans.	CGPLTCUSLSTR	0.732332	0.267635		0.000000	0.000033	0.000000	1.00000	
17	Total Gross Plant Customer	GRSPLTCUS	0.718817	0.262696		0.017318	0.000032	0.001137	1.00000	
Net Plant Customer										
18	PG Net Plant Customer	PGNTPLTCUS	0.000000	0.000000		0.000000	0.000000	0.000000	0.00000	
19	PE Net Plant Customer	PENTPLTCUS	0.000000	0.000000		0.000000	0.000000	0.000000	0.00000	
20	UG Net Plant Customer	UGNTPLTCUS	0.000000	0.000000		0.000000	0.000000	0.000000	0.00000	
21	TRN Net Plant Customer	TRNNTPLTCUS	0.000000	0.000000		0.000000	0.000000	0.000000	0.00000	
22	DIS Net Plant Customer	DISNTPLTCUS	0.718817	0.262696		0.017318	0.000032	0.001137	1.00000	
23	CG Net Plant Customer	CPNTPLTCUS	0.718817	0.262696		0.017318	0.000032	0.001137	1.00000	
24	Net Plant Customer	NETPLTCUS	0.718817	0.262696		0.017318	0.000032	0.001137	1.00000	
Expense - Customer Classification										
25	Expense - Subtotal Customer	EXPSUBTCUS	0.836197	0.154828		0.008404	0.000019	0.000552	1.00000	
26	Expense - Depreciation	EXPDEPCUS	0.718817	0.262696		0.017318	0.000032	0.001137	1.00000	
Revenue - Customer Classification										
27	Current Revenue	REVCURRCUS	0.760563	0.225308		0.013089	0.000021	0.001018	1.00000	
28	Current Revenue Less Transport.	REVLSTRNCUS	0.782783	0.213596		0.003598	0.000022	0.000000	1.00000	

Public Service of Colorado Class Cost of Service Study

Summary - Allocation of Customer-Related Phase II Revenue Requirement to Customer Classes

A	B	C	D	E	F	G	H	I	J
Line No.	Description	Basis	Balance from Tabs D & E	Firm Demand Classes			Interruptible Demand Classes		Check Total
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation	
	Required Operating Income Calculation								
1	Total Net Plant	CALCULATED	\$970,428,608	\$697,560,427	\$254,927,925	\$16,805,474	\$31,081	\$1,103,701	\$970,428,607
2	Total Construction Work-in-Progress	CALCULATED	\$22,223,081	\$17,907,958	\$4,060,974	\$238,021	\$496	\$15,632	\$22,223,081
3	Total Cash Working Capital	CALCULATED	(\$20,359,843)	(\$14,827,268)	(\$5,235,640)	(\$279,511)	(\$612)	(\$16,798)	(\$20,359,829)
4	Total Other Rate Base Items	CALCULATED	(\$135,425,567)	(\$95,335,438)	(\$37,423,590)	(\$2,497,927)	(\$4,562)	(\$164,052)	(\$135,425,568)
5	Total Customer Advances & Deposits	CALCULATED	(\$34,974,554)	(\$25,457,598)	(\$8,944,121)	(\$537,619)	(\$1,070)	(\$34,136)	(\$34,974,545)
6	Total Rate Base	CALCULATE	\$801,891,725	\$579,848,082	\$207,385,548	\$13,728,438	\$25,333	\$904,348	\$801,891,748
	Required Operating Income								
7	Net Investment Rate Base	CALCULATED	\$801,891,725	\$579,848,082	\$207,385,548	\$13,728,438	\$25,333	\$904,348	\$801,891,748
8	Required Rate of Return	JCOSS	7.33%	7.33%	7.33%	7.33%	7.33%	7.33%	
9	Required Operating Income	CALCULATED	\$58,778,663	\$42,502,864	\$15,201,361	\$1,006,294	\$1,857	\$66,289	\$58,778,665
10	CPUC Jurisdictional Expenses	JCOSS	\$167,955,071	\$127,914,566	\$37,517,803	\$2,362,940	\$4,577	\$155,186	\$167,955,073
11	Income Tax Expense After Gross-Up	CALCULATED	\$14,369,492	\$10,343,944	\$3,761,109	\$247,713	\$458	\$16,269	\$14,369,493
12	Subtotal Revenue Requirements	JCOSS	\$241,103,226	\$180,761,374	\$56,480,273	\$3,616,947	\$6,892	\$237,744	\$241,103,231
13	Allowance for Funds Used During Construction	JCOSS	\$869,901	\$625,301	\$228,520	\$15,064	\$28	\$990	\$869,903
14	Net Revenue Requirement Before Other Revenues	CALCULATED	\$240,233,325	\$180,136,072	\$56,251,753	\$3,601,883	\$6,864	\$236,754	\$240,233,327
	Revenue Adjustment								
15	Other Revenues	EXPSUBTCUS	\$1,203,857	\$1,006,662	\$186,390	\$10,118	\$23	\$664	\$1,203,857
16	Net Revenue Requirement	CALCULATED	\$239,029,468	\$179,129,410	\$56,065,363	\$3,591,766	\$6,842	\$236,089	\$239,029,469

Public Service of Colorado Class Cost of Service Study

Allocation of Customer-Related Rate Base

Line No.	Description	Basis	Balance from Tabs D & E	Firm Demand Classes			Interruptible Demand Classes Sales	Demand Classes Transportation	Check Total
				Residential	Small Gen.	Lg. Gen.			
	Intangible Plant								
17	302000 - 303004 - General Plant - Intangible	CGPLTCUS	\$19,043,844	\$13,689,036	\$5,002,746	\$329,793	\$610	\$21,659	\$19,043,844
	Non-Distribution Plant								
18	325-337 Production & Gathering	PGCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	340-346 Products Extraction	PECUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	350-357 Underground Storage	UGCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	365-370 Transmission	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Total Non-Distribution		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Plant								
23	367000G-Gs Transmission Mains	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	367000GWM-Gs Transmission Mains (PSC PSIA West	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	374001-Dist Land Owned in Fee	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	374002-Distribution Land Right	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	375000-Distribution Str & Improve	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	376000G-Gs Distribution Mains	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	376010-Distribution Mains Stee	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	376020-Distribution Mains Plasti	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	377000-Dist Compressor Sta Equip	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	378000G-Dist Meas & Reg Sta Eq Ge	METERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	379000-Dist M & R Sta Eq City Gt	AMR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	380000G-Distribution Services	SERVICES	\$203,222	\$152,923	\$49,042	\$1,174	\$6	\$77	\$203,222
35	380010-Distribution Service Stee	SERVICES	\$94,927,919	\$71,432,501	\$22,908,308	\$548,279	\$2,804	\$36,027	\$94,927,919
36	380020-Distribut Service Plasti	SERVICES	\$802,533,692	\$603,900,196	\$193,669,984	\$4,635,225	\$23,710	\$304,577	\$802,533,692
37	381000G-Distribution Meter	METERS	\$271,584,052	\$181,178,646	\$78,645,483	\$11,026,304	\$9,575	\$724,043	\$271,584,052
38	381065-Distr Meters-AMR (Old)	METERS	\$74,729,457	\$49,853,376	\$21,640,204	\$3,034,014	\$2,635	\$199,229	\$74,729,457
39	381066-Distribution meters	METERS	\$98,674	\$65,827	\$28,574	\$4,006	\$3	\$263	\$98,674
40	382000G-Dist Meter Installations	METERINST	\$69,134,160	\$57,336,203	\$10,308,228	\$1,396,872	\$1,126	\$91,731	\$69,134,160
41	383000-Dist House Regulators	HOUSEREG	\$70,591,546	\$30,780,977	\$36,269,963	\$3,318,245	\$4,462	\$217,899	\$70,591,546
42	387000-Dist Other Equipment	GASLIGHTS	\$308	\$272	\$36	\$0	\$0	\$0	\$308
43	Total Distribution	CALCULATED	\$1,383,803,030	\$994,700,922	\$363,519,822	\$23,964,118	\$44,321	\$1,573,846	\$1,383,803,030
44	Subtotal Gross Plant	CALCULATED	\$1,383,803,030	\$994,700,922	\$363,519,822	\$23,964,118	\$44,321	\$1,573,846	\$1,383,803,029
	General & Common Plant								
45	389001-398000 General Plant	CGPLTCUS	\$61,489,609	\$44,199,767	\$16,153,088	\$1,064,851	\$1,969	\$69,934	\$61,489,609
46	Common Plant Allocation	CGPLTCUS	\$108,412,316	\$77,928,598	\$28,479,505	\$1,877,439	\$3,472	\$123,301	\$108,412,316
47	Subtotal General & Common Plant	CALCULATED	\$169,901,925	\$122,128,365	\$44,632,593	\$2,942,290	\$5,442	\$193,235	\$169,901,925
48	117 Leasehold Reserves Nonrec. Gas 4	UGCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Total Plant in Service	CALCULATED	\$1,572,748,799	\$1,130,518,324	\$413,155,161	\$27,236,201	\$50,373	\$1,788,740	\$1,572,748,799

Public Service of Colorado Class Cost of Service Study

Allocation of Customer-Related Rate Base

Line No.	Description	Basis	Balance from Tabs D & E	Firm Demand Classes			Interruptible Demand Classes		Check Total
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation	
	Reserve for Depreciation and Amortization								
50	Intangible Plant	GRSPLTCUS	\$15,105,567	\$10,858,136	\$3,968,175	\$261,592	\$484	\$17,180	\$15,105,567
50	Gas Production and Gathering Plant	PGPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	Gas Products Extraction Plant	PEPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Gas Transmission Plant	TRNPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Gas Underground Storage Plant	UGPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	Gas Distribution Plant	DISPLTCUS	\$512,045,709	\$368,067,079	\$134,512,471	\$8,867,392	\$16,400	\$582,367	\$512,045,709
55	General Plant	CGPLTCUS	\$20,459,052	\$14,706,311	\$5,374,516	\$354,301	\$655	\$23,269	\$20,459,052
56	Common Plant	CGPLTCUS	\$54,709,863	\$39,326,371	\$14,372,074	\$947,442	\$1,752	\$62,223	\$54,709,863
57	Subtotal Acc. Depreciation	CALCULATED	\$602,320,191	\$432,957,897	\$158,227,236	\$10,430,727	\$19,292	\$685,039	\$602,320,191
	Net Plant								
58	Production & Gathering	CALCULATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Products Extraction	CALCULATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Transmission	CALCULATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Underground Storage	CALCULATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Distribution	CALCULATED	\$871,757,321	\$626,633,843	\$229,007,351	\$15,096,726	\$27,921	\$991,479	\$871,757,320
63	General	CALCULATED	\$41,030,558	\$29,493,456	\$10,778,572	\$710,550	\$1,314	\$46,665	\$41,030,558
64	Common	CALCULATED	\$53,702,453	\$38,602,228	\$14,107,431	\$929,996	\$1,720	\$61,078	\$53,702,453
65	Total Net Plant (Includes Accts. 117 & 301-303)	CALCULATED	\$970,428,608	\$697,560,427	\$254,927,925	\$16,805,474	\$31,081	\$1,103,701	\$970,428,607
	Plant Held for Future Use								
66	Intangible	CGPLTCUS	\$385,535	\$277,129	\$101,279	\$6,677	\$12	\$438	\$385,535
67	Production & Gathering	PGCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Products Extraction	PECUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Underground Storage	UGCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Underground Storage Base Gas	UGCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Transmission	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Distribution	DISCUSTOMER	\$9,455,738	\$8,730,576	\$707,041	\$16,921	\$87	\$1,111	\$9,455,737
73	General	CGPLTCUS	\$4,158,676	\$2,989,326	\$1,092,468	\$72,018	\$133	\$4,730	\$4,158,676
74	Common	CGPLTCUS	\$8,223,133	\$5,910,926	\$2,160,186	\$142,405	\$263	\$9,352	\$8,223,133
75	Subtotal Plant Held for Future Use	CALCULATED	\$22,223,081	\$17,907,958	\$4,060,974	\$238,021	\$496	\$15,632	\$22,223,081
76	Total Utility Plant	CALCULATED	\$992,651,690	\$715,468,385	\$258,988,899	\$17,043,494	\$31,577	\$1,119,333	\$992,651,689

Public Service of Colorado Class Cost of Service Study

Allocation of Customer-Related Rate Base

A Line No.	B Description	C Basis	D Balance from Tabs D & E	E Firm Demand Classes			G Interruptible Demand Classes		J Total
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation	
	Cash Working Capital								
77	Federal Income Tax	GRSPLTCUS	\$143,469	\$103,128	\$37,689	\$2,485	\$5	\$163	\$143,469
78	Franchise Tax	EXPSUBTCUS	(\$268,490)	(\$224,511)	(\$41,570)	(\$2,256)	(\$5)	(\$148)	(\$268,490)
79	Natural Gas	REVLSTRNCUS	(\$6,597,724)	(\$5,164,579.09)	(\$1,409,247)	(\$23,739)	(\$145)	\$0	(\$6,597,710)
80	Operations & Maintenance	EXPSUBTCUS	\$552,880	\$462,317	\$85,601	\$4,647	\$10	\$305	\$552,880
81	Other Taxes	EXPSUBTCUS	\$68,733	\$57,474	\$10,642	\$578	\$1	\$38	\$68,733
82	Property Tax	NETPLTCUS	(\$15,896,156)	(\$11,426,425)	(\$4,175,860)	(\$275,283)	(\$509)	(\$18,079)	(\$15,896,156)
83	Sales Tax	EXPSUBTCUS	(\$166,675)	(\$139,373)	(\$25,806)	(\$1,401)	(\$3)	(\$92)	(\$166,675)
84	State Income Tax	NETPLTCUS	\$33,227	\$23,884	\$8,729	\$575	\$1	\$38	\$33,227
85	Cash Working Capital - Service Company Charges	EXPSUBTCUS	\$1,770,894	\$1,480,817	\$274,183	\$14,883	\$34	\$977	\$1,770,894
86	Total Cash Working Capital		(\$20,359,843)	(\$14,827,268)	(\$5,235,640)	(\$279,511)	(\$612)	(\$16,798)	(\$20,359,829)
	Other Rate Base Items								
87	Xcel Energy Services Charges	GRSPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	Dist. Gas Stored Underground	REVLSTRNCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	Prepaid Pension Funding	EXPSUBTCUS	\$17,130,140	\$14,324,175	\$2,652,217	\$143,969	\$324	\$9,455	\$17,130,140
90	Regulatory Asset	GRSPLTCUS	\$2,084,054	\$1,498,053	\$547,473	\$36,091	\$67	\$2,370	\$2,084,054
91	Utility Material & Supplies	GRSPLTCUS	\$22,885,496	\$16,450,480	\$6,011,933	\$396,321	\$733	\$26,028	\$22,885,496
92	Subtotal Other Rate Base Items	CALCULATED	\$42,099,690	\$32,272,708	\$9,211,624	\$576,381	\$1,124	\$37,854	\$42,099,690
93	Subtotal ORB Plus CWC	CALCULATED	\$21,739,847	\$17,445,440	\$3,975,984	\$296,869	\$512	\$21,056	\$21,739,861
	Accumulated Deferred Income Taxes								
94	Interest on CWIP	NETPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	Account 190	GRSPLTCUS	\$53,829,133	\$38,693,287	\$14,140,710	\$932,190	\$1,724	\$61,222	\$53,829,133
96	Account 282	GRSPLTCUS	(\$247,187,504)	(\$177,682,541)	(\$64,935,222)	(\$4,280,689)	(\$7,917)	(\$281,135)	(\$247,187,504)
97	Account 283	GRSPLTCUS	(\$6,355,008)	(\$4,568,087)	(\$1,669,437)	(\$110,053)	(\$204)	(\$7,228)	(\$6,355,008)
98	Non-Plant ADIT	NETPLTCUS	\$22,188,122	\$15,949,196	\$5,828,736	\$384,245	\$711	\$25,235	\$22,188,122
99	Subtotal Accumulated Def. Income Tax	CALCULATED	(\$177,525,257)	(\$127,608,145)	(\$46,635,214)	(\$3,074,308)	(\$5,686)	(\$201,905)	(\$177,525,257)
100	Subtotal ORB Plus Deferred Income Taxes	CALCULATED	(\$135,425,567)	(\$95,335,438)	(\$37,423,590)	(\$2,497,927)	(\$4,562)	(\$164,052)	(\$135,425,568)
101	Lease Accruals	GRSPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	Subtotal ORB Alloc. Before Cus Adv & Dep.	CALCULATED	(\$135,425,567)	(\$95,335,438)	(\$37,423,590)	(\$2,497,927)	(\$4,562)	(\$164,052)	(\$135,425,568)
	Customer Advances & Deposits								
103	Customer Advances	DISPLTCUS	(\$30,014,053)	(\$21,574,607)	(\$7,884,578)	(\$519,771)	(\$961)	(\$34,136)	(\$30,014,053)
104	Customer Deposits	REVLSTRNCUS	(\$4,960,501)	(\$3,882,991.10)	(\$1,059,543)	(\$17,848)	(\$109)	\$0	(\$4,960,491)
105	Total Customer-Related RB Allocation		(\$34,974,554)	(\$25,457,598)	(\$8,944,121)	(\$537,619)	(\$1,070)	(\$34,136)	(\$34,974,545)

Public Service of Colorado Class Cost of Service Study

Allocation of Customer-Related Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Description	Basis	Balance from Tab-E	Firm Demand Classes			Interruptible Demand Classes		Check Total
				Residential	Small Gen.	Lg. Gen.	Sales	Transportation	
	Products Extraction Expense								
27	78300-Gas Prod Extract Rents	PECUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Subtotal - Products Extraction Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0

Public Service of Colorado Class Cost of Service Study

Allocation of Customer-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-E	F Firm Demand Classes			H Interruptible Demand Classes		J Check Total
				E Residential	Small Gen.	G Lg. Gen.	Sales	I Transportation	
	Transmission Expense								
29	85000-Transm - Supervision&Eng	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	85100-Transm -Sys Control&Load	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	85200 Communication	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	85300-Gas Compressor Stat	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	85400-Gas for Compresor Stat Fuel	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	85600-Transmission -Mains	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	85700-Transm - Meas & Reg	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	85900-Transm - Other Equipment	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	86000-Trans - Rents	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	86300-Transmission Mtce Mains	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	86400-Transm Mtce Comp Stat Equip	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	86500-Transm Mtce Meas & Reg	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	86600-Trans Mtce Commun Equip	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	86700-Trans Mtce Other Equip	TRNCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	Subtotal - Transmission Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0

Public Service of Colorado Class Cost of Service Study

Allocation of Customer-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-E	F Firm Demand Classes			G Interruptible Demand Classes		I Check Total
				E Residential	Small Gen.	Lg. Gen.	H Sales	Transportation	
	Distribution Expense								
44	87000-Dist Oper - E&S	DISPLTCUS	\$5,169,412	\$3,715,860	\$1,357,985	\$89,522	\$166	\$5,879	\$5,169,412
45	87100-Dist Exp-Dist Load	DISCOMPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	87200 Comp. Station Equip.	DISCUSTOMER	\$39,917	\$36,856	\$2,985	\$71	\$0	\$5	\$39,917
47	87400-Dist Exp-Mains & Serv	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	87500-Dist Op Meas&Regl Stat Gnl	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	87600-Dist Oper Meas&Reg Stat Indust	REGPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	87700-Dist Op Meas&Regl Stat Cty Gt	REGPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	87800-Dist Op Meter & House Reg	DISPLTCUS	(\$6,730,254)	(\$4,837,820)	(\$1,768,012)	(\$116,552)	(\$216)	(\$7,655)	(\$6,730,254)
52	87900-Dist Op Customer Install	DISPLTCUS	\$5,484,856	\$3,942,607	\$1,440,851	\$94,984	\$176	\$6,238	\$5,484,856
53	88000-Dist Oper -Other	DISPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	88100-Dist Op Rents	DISPLTCUS	\$3,766,131	\$2,707,159	\$989,348	\$65,220	\$121	\$4,283	\$3,766,131
55	88500-Dist - Mtce E&S	DISPLTCUS	\$1,097,175	\$788,668	\$288,224	\$19,000	\$35	\$1,248	\$1,097,175
56	88700-Dist - Mtce of Mains	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	88800-Maintenance of Compressor Station Equipment	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	88900-Dist-Mtce of Meas&Regl	REGPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	89000-Dist-Mtce of Meas&Reg Indust	REGPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	89100-Dist-Mtce of Meas&Regl	REGPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	89200-Dist-Mtce of Services	DISPLTCUS	\$12,936,497	\$9,298,972	\$3,398,369	\$224,029	\$414	\$14,713	\$12,936,497
62	89300-Dist-Mtce of Meters&Hou	DISCUSTOMER	\$4,673,794	\$4,315,360	\$349,477	\$8,364	\$43	\$549	\$4,673,794
				#N/A	#N/A	#N/A	#N/A	#N/A	
63	Subtotal - Distribution Expense		\$26,437,528	\$19,967,661	\$6,059,226	\$384,639	\$739	\$25,261	\$26,437,527

Public Service of Colorado Class Cost of Service Study

Allocation of Customer-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-E	F Firm Demand Classes			H Interruptible Demand Classes		J Check Total
				E Residential	Small Gen.	G Lg. Gen.	Sales	I Transportation	
Customer Accounts:									
64	90100-Cust Acct Supervise	DISCUSTOMER	\$85,532	\$78,974	\$6,396	\$153	\$1	\$10	\$85,534
65	90200-Cust Acct Meter Read	DISCUSTOMER	\$4,895,491	\$4,520,055	\$366,054	\$8,761	\$45	\$575	\$4,895,491
66	90300-Cust Acct Recrds & Coll	DISCUSTOMER	\$18,179,730	\$16,785,524	\$1,359,367	\$32,533	\$167	\$2,136	\$18,179,729
67	90400-Cust Acct Uncollect	DISCUSTOMER	\$3,768,838	\$3,479,805	\$281,810	\$6,745	\$35	\$443	\$3,768,838
68	904001-Uncollectable Accounts - Non Commodity	DISCUSTOMER	\$719,520	\$664,340	\$53,801	\$1,288	\$7	\$85	\$719,520
Other Utility Income									
69	DEPINT - Customer Deposit Interest Expense	DISCUSTOMER	\$115,529	\$106,669	\$8,639	\$207	\$1	\$14	\$115,530
70	Subtotal - Customer Accounts		\$27,764,639	\$25,635,368	\$2,076,068	\$49,686	\$255	\$3,263	\$27,764,641
Customer Service:									
71	90800-Customer Asst Expense	DISCUSTOMER	\$578,597	\$534,224	\$43,264	\$1,035	\$5	\$68	\$578,597
72	90812G-Customer Asst Expense Gas	DISCUSTOMER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	909000-Informational and instruction advertising expense	DISCUSTOMER	\$1,219,740	\$1,126,198	\$91,205	\$2,183	\$11	\$143	\$1,219,740
74	910000-Misc Cust Serv Expense	DISCUSTOMER	\$136,235	\$125,788	\$10,187	\$244	\$1	\$16	\$136,235
75	91200-Economic Development	DISCUSTOMER	\$725,829	\$670,165	\$54,273	\$1,299	\$7	\$85	\$725,829
76	Subtotal - Customer Service		\$2,660,401	\$2,456,375	\$198,928	\$4,761	\$25	\$312	\$2,660,401
77	Distribution O & M Before A & G		\$56,862,568	\$48,059,405	\$8,334,223	\$439,087	\$1,019	\$28,837	\$56,862,571
78	Total O & M Before A & G		\$56,862,568	\$48,059,405	\$8,334,223	\$439,087	\$1,019	\$28,837	\$56,862,571

Public Service of Colorado Class Cost of Service Study

Allocation of Customer-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-E	F Firm Demand Classes			H Interruptible Demand Classes		J Check Total
				E Residential	Small Gen.	G Lg. Gen.	Sales	I Transportation	
	Administrative & General:								
79	92000-A&G Salaries	CGPLTCUS	\$5,033,000	\$3,617,805	\$1,322,150	\$87,159	\$161	\$5,724	\$5,033,000
80	92100-A&G Office & Supplies	CGPLTCUS	\$3,670,883	\$2,638,692	\$964,327	\$63,571	\$118	\$4,175	\$3,670,883
81	92200-A&G Admn Transfer Crdt	CGPLTCUS	(\$3,720,348)	(\$2,674,249)	(\$977,321)	(\$64,427)	(\$119)	(\$4,231)	(\$3,720,348)
82	92300-A&G Outside Services	CGPLTCUS	\$1,680,299	\$1,207,827	\$441,408	\$29,099	\$54	\$1,911	\$1,680,299
83	92400-A&G Property Insurance	CGPLTCUS	\$423,948	\$304,741	\$111,370	\$7,342	\$14	\$482	\$423,948
84	92500-A&G Injuries & Damages	CGPLTCUS	\$1,448,639	\$1,041,306	\$380,552	\$25,087	\$46	\$1,648	\$1,448,639
85	926000-Employee pensions and benefits	CGPLTCUS	\$8,726,664	\$6,272,873	\$2,292,462	\$151,125	\$280	\$9,925	\$8,726,664
86	92700 - Franchise	CGPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	92800-A&G Regulatory Comm Exp	CGPLTCUS	\$110,071	\$79,121	\$28,915	\$1,906	\$4	\$125	\$110,071
88	92800R -Regulatory Commission Expense	CGPLTCUS	\$944,710	\$679,073	\$248,172	\$16,360	\$30	\$1,074	\$944,710
89	92804CPUC- Reg Comm Expense	CGPLTCUS	\$251,473	\$180,763	\$66,061	\$4,355	\$8	\$286	\$251,473
90	92900-A&G Duplicate Chrg Crdt	CGPLTCUS	(\$356,316)	(\$256,126)	(\$93,603)	(\$6,171)	(\$11)	(\$405)	(\$356,316)
91	93020-A&G Misc General Exp	CGPLTCUS	\$218,454	\$157,028	\$57,387	\$3,783	\$7	\$248	\$218,454
92	93100-A&G Rents	CGPLTCUS	\$5,727,224	\$4,116,825	\$1,504,520	\$99,182	\$183	\$6,514	\$5,727,224
93	93200-A&G Maint of Structures	CGPLTCUS	\$39,503	\$28,395	\$10,377	\$684	\$1	\$45	\$39,503
94	93500-A&G Maint of Gen PLT	CGPLTCUS	(\$18,919)	(\$13,599)	(\$4,970)	(\$328)	(\$1)	(\$22)	(\$18,919)
95	Subtotal - A&G		\$24,179,286	\$17,380,478	\$6,351,807	\$418,727	\$774	\$27,500	\$24,179,286
96	Total O & M Expense		\$81,041,854	\$65,439,883	\$14,686,030	\$857,814	\$1,793	\$56,337	\$81,041,856

Public Service of Colorado Class Cost of Service Study

Allocation of Customer-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-E	F Firm Demand Classes			H Interruptible Demand Classes		J Check Total
				E Residential	Small Gen.	G Lg. Gen.	Sales	I Transportation	
Depreciation									
97	40300 - Production & Gathering	PGPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	40300 - Intangible Plant	GRSPLTCUS	\$1,425,659	\$1,024,788	\$374,515	\$24,689	\$46	\$1,621	\$1,425,659
99	40300 - Gas Manufactured Plant	PEPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	40300 - Gas Products Extraction Plant	PEPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	40300 - Gas Transmission Plant	TRNPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	40300 - Gas Distribution Plant	DISPLTCUS	\$42,230,825	\$30,356,228	\$11,093,878	\$731,336	\$1,353	\$48,031	\$42,230,825
103	40300 - Gas Underground Storage Plant	UGPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	40300 - General Plant	CGPLTCUS	\$2,388,118	\$1,716,619	\$627,350	\$41,356	\$76	\$2,716	\$2,388,118
105	40300 - Common Plant	CGPLTCUS	\$8,237,916	\$5,921,553	\$2,164,069	\$142,661	\$264	\$9,369	\$8,237,916
106	Subtotal - Depreciation Expense		\$54,282,518	\$39,019,188	\$14,259,812	\$940,042	\$1,739	\$61,737	\$54,282,518
Amortization									
107	40730C-Amortization of Deferral of Excess Property Tax	EXPDEPCUS	\$5,364,170	\$3,855,856	\$1,409,147	\$92,894	\$172	\$6,101	\$5,364,170
108	40730DPA-Damage Prevention Amortization	EXPDEPCUS	\$1,027,586	\$738,646	\$269,943	\$17,795	\$33	\$1,169	\$1,027,586
109	40730ERA-Emergency Response Amortization	EXPDEPCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110	40730PED-Pension Expense Deferral	EXPDEPCUS	\$105,162	\$75,592	\$27,626	\$1,821	\$3	\$120	\$105,162
111	40730PPA-Prepaid Pension Asset Amortization	EXPDEPCUS	\$2,234,915	\$1,606,495	\$587,104	\$38,703	\$72	\$2,542	\$2,234,915
112	40740WAMA-Amortization of Work Asset Management C	EXPDEPCUS	\$664,761	\$477,841	\$174,630	\$11,512	\$21	\$756	\$664,761
113	Subtotal - Amortization Expense		\$9,396,594	\$6,754,430	\$2,468,450	\$162,726	\$301	\$10,687	\$9,396,594
Taxes Other Than Income Taxes									
114	40811-Property Taxes	NETPLTCUS	(\$40,423)	(\$29,057)	(\$10,619)	(\$700)	(\$1)	(\$46)	(\$40,423)
115	408102-Tax Other Than Income Tax - Sales, Use, Other	EXPDEPCUS	(\$120,403)	(\$86,548)	(\$31,629)	(\$2,085)	(\$4)	(\$137)	(\$120,403)
116	408101-Tax Other Than Income Tax - Payroll	EXPDEPCUS	\$1,955,740	\$1,405,819	\$513,766	\$33,869	\$63	\$2,224	\$1,955,740
117	408100-Tax Other Than Income Tax - Property	NETPLTCUS	\$21,439,190	\$15,410,851	\$5,631,994	\$371,275	\$687	\$24,384	\$21,439,190
118	Subtotal Taxes Other Than Income Taxes		\$23,234,105	\$16,701,066	\$6,103,511	\$402,358	\$744	\$26,425	\$23,234,105
119	Subt. - O&M Exp Before A&G Plus Property Tax & Ins.		\$56,581,855	\$47,313,590	\$8,760,430	\$475,536	\$1,070	\$31,231	\$56,581,858
120	Subt. - O&M Exp Plus Taxes		\$104,275,959	\$82,140,949	\$20,789,541	\$1,260,172	\$2,538	\$82,762	\$104,275,962
121	Subtotal - Operating Expenses		\$167,955,071	\$127,914,566	\$37,517,803	\$2,362,940	\$4,577	\$155,186	\$167,955,073
Adjustments to Income									
122	Gain on Sale of Utility Property	NETPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	Total Operating Expense		\$167,955,071	\$127,914,566	\$37,517,803	\$2,362,940	\$4,577	\$155,186	\$167,955,073

Public Service of Colorado Class Cost of Service Study

Allocation of Customer-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-E	E	F	G	H	I	J Check Total
				Residential	Firm Demand Classes Small Gen.	Lg. Gen.	Interruptible Demand Classes Sales	Transportation	
	Income Tax Expense								
124	Earnings Before Interest	GRSPLTCUS	\$64,516,992	\$46,375,900	\$16,948,370	\$1,117,278	\$2,066	\$73,377	\$64,516,992
125	Interest Expense	NETPLTCUS	\$14,776,134	\$10,621,334	\$3,881,634	\$255,887	\$473	\$16,805	\$14,776,134
126	Required Operating Income Less Interest Exp	CALCULATED	\$49,740,858	\$35,754,566	\$13,066,735	\$861,391	\$1,593	\$56,572	\$49,740,858
	Schedule M Adjustments								
127	409 - Schedule M - Plant Related	EXPDEPCUS	(\$6,561,291)	(\$4,716,366)	(\$1,723,626)	(\$113,626)	(\$210)	(\$7,462)	(\$6,561,290)
128	409 - Schedule M - Labor Related	EXPSUBTCUS	\$387,995	\$324,441	\$60,072	\$3,261	\$7	\$214	\$387,995
129	Schedule M - NOL	EXPDEPCUS	(\$75,137,953)	(\$54,010,426)	(\$19,738,456)	(\$1,301,207)	(\$2,407)	(\$85,457)	(\$75,137,953)
129	Total Schedule M Adjustments	CALCULATED	(\$81,311,249)	(\$58,402,351)	(\$21,402,010)	(\$1,411,572)	(\$2,610)	(\$92,705)	(\$81,311,248)
130	Required Operating Income Plus Schedule M	CALCULATED	(\$31,570,391)	(\$22,647,784)	(\$8,335,275)	(\$550,181)	(\$1,017)	(\$36,133)	(\$31,570,389)
	State Income Tax Calculation								
131	Required Operating Income Plus Schedule M	CALCULATED	(\$31,570,391)	(\$22,647,784)	(\$8,335,275)	(\$550,181)	(\$1,017)	(\$36,133)	(\$31,570,389)
132	Colorado Income Tax Rate	JCOSS	4.64%	4.64%	4.64%	4.64%	4.64%	4.64%	
133	Calculated State Income Tax	CALCULATED	(\$1,464,235)	(\$1,050,404)	(\$386,590)	(\$25,517)	(\$47)	(\$1,676)	(\$1,464,235)
	Federal Income Tax Calculation								
134	Required Operating Income Plus Schedule M	CALCULATED	(\$31,570,391)	(\$22,647,784)	(\$8,335,275)	(\$550,181)	(\$1,017)	(\$36,133)	(\$31,570,389)
135	Calculated State Income Tax	CALCULATED	(\$1,464,235)	(\$1,050,404)	(\$386,590)	(\$25,517)	(\$47)	(\$1,676)	(\$1,464,235)
136	Federal Taxable Amount	CALCULATED	(\$30,106,156)	(\$21,597,379)	(\$7,948,685)	(\$524,663)	(\$970)	(\$34,457)	(\$30,106,154)
137	Federal Income Tax Rate	JCOSS	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
138	Calculated Federal Income Tax	CALCULATED	(\$6,322,293)	(\$4,535,450)	(\$1,669,224)	(\$110,179)	(\$204)	(\$7,236)	(\$6,322,292)
139	Total Calculated Income Tax	CALCULATED	(\$7,786,528)	(\$5,585,854)	(\$2,055,814)	(\$135,697)	(\$251)	(\$8,912)	(\$7,786,527)
	410100 - Deferred Income Tax								
140	Depreciation Related	EXPDEPCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	Labor Related	EXPSUBTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	Other	EXPDEPCUS	\$18,532,025	\$13,321,132	\$4,868,293	\$320,930	\$594	\$21,077	\$18,532,025
143	Interest on CWIP	NETPLTCUS	\$56,162	\$40,371	\$14,754	\$973	\$2	\$64	\$56,162
144	Total Deferred Income Taxes	CALCULATED	\$18,588,187	\$13,361,502	\$4,883,047	\$321,902	\$595	\$21,141	\$18,588,187
145	Total Calculated Plus Deferred Income Taxes	CALCULATED	\$10,801,660	\$7,775,648	\$2,827,233	\$186,206	\$345	\$12,229	\$10,801,660
	Investment Tax Credits								
146	ITC - Generated	EXPDEPCUS	\$122,843	\$88,302	\$32,271	\$2,127	\$4	\$140	\$122,843
147	ITC - Amortized	EXPDEPCUS	(\$99,103)	(\$71,237)	(\$26,034)	(\$1,716)	(\$3)	(\$113)	(\$99,103)
148	Total Investment Tax Credits	CALCULATED	\$23,741	\$17,065	\$6,237	\$411	\$1	\$27	\$23,741
149	Total Income Tax Expense	CALCULATED	\$10,825,401	\$7,792,713	\$2,833,469	\$186,617	\$345	\$12,256	\$10,825,401
150	Incremental Gross-up Factor	JCOSS	1.327386641	1.327386641	1.327386641	1.327386641	1.327386641	1.327386641	0.61316341
151	Income Tax After Gross-Up	CALCULATED	\$14,369,492	\$10,343,944	\$3,761,109	\$247,713	\$458	\$16,269	\$14,369,493

Public Service of Colorado Class Cost of Service Study

Allocation of Customer-Related Expenses

A Line No.	B Description	C Basis	D Balance from Tab-E	F Firm Demand Classes			H Interruptible Demand Classes		J Check Total
				E Residential	Small Gen.	G Lg. Gen.	Sales	I Transportation	
	AFUDC								
152	Gas Intangible Plant	GRSPLTCUS	\$20,239	\$14,548	\$5,317	\$350	\$1	\$23	\$20,239
153	Production & Gathering	PGNTPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
154	Products Extraction	PENTPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155	Transmission	TRNNTPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156	Distribution	DISNTPLTCUS	\$383,015	\$275,318	\$100,617	\$6,633	\$12	\$436	\$383,016
157	Underground Storage	UGNTPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
158	Common & General	CPNTPLTCUS	\$466,647	\$335,435	\$122,586	\$8,081	\$15	\$531	\$466,648
159	Total AFUDC		\$869,901	\$625,301	\$228,520	\$15,064	\$28	\$990	\$869,903
	Other Gas Supply								
160	807000-Purchased gas expenses	DISCUSTOMER	(\$19)	(\$17)	(\$1)	\$0	\$0	\$0	(\$18)
161	81000-Gas-Compress Stat Fuel	DISCUSTOMER	(\$1,604,036)	(\$1,481,021)	(\$119,940)	(\$2,870)	(\$15)	(\$189)	(\$1,604,035)
162	81200-Gas Used for Oth Utility	DISCUSTOMER	(\$56,918)	(\$52,553)	(\$4,256)	(\$102)	(\$1)	(\$7)	(\$56,919)
163	81300-Gas Supply Exp Steam	DISCUSTOMER	\$243,279	\$224,622	\$18,191	\$435	\$2	\$29	\$243,279
164	Subtotal - Gas Supply Expense		(\$1,417,694)	(\$1,308,969)	(\$106,006)	(\$2,537)	(\$14)	(\$167)	(\$1,417,693)

Public Service of Colorado Class Cost of Service Study

Summary - Classification of Directly Assigned Expenses

A	B	C	D	E	F	G	H
Line No.	Description	Basis	Balance	Demand	Commodity	Customer	Check Total
	Classification						
1	Interruptible Sales - GMS Expense	CUS_ONLY	\$0	\$0	\$0	\$0	\$0
2	Transportation A &G Expense	CUS_ONLY	\$1,660,763	\$0	\$0	\$1,660,763	\$1,660,763
3	Transportation GMS Expense	CUS_ONLY	\$714,242	\$0	\$0	\$714,242	\$714,242
4	Total Direct Assigned Expenses	CALCULATED	\$2,375,005	\$0	\$0	\$2,375,005	\$2,375,005

Public Service of Colorado Class Cost of Service Study

Summary - Allocation of Customer-Related Phase II Revenue Requirement Net of Directly Assigned Expenses to Customer Classes

A Line No.	B Description	C Basis	D Balance	E Firm Demand Classes						I Lg. Trans. Adder	J Lights	K Interruptible Demand Classes		M Check Total
				E Residential	F Sm. Gen.	G Sm.Trans. Adder	H Lg. Gen.	L Sales	L Transportation					
	Demand Related Direct Assignments:													
1	Transportation A &G Expense	CGPLTDEMLSTR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	Transportation GMS Expense	CGPLTDEMLSTR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Subt Demand-Related Direct Assign.	CALCULATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	Rev. Require. - Dem.	CALCULATED	\$379,570,322	\$236,495,619	\$85,031,048	\$0	\$49,199,402	\$0	\$0	\$247,910	\$8,596,352	\$379,570,331		
6	Revenue Requirement Net of Direct Assign.	CALCULATED		\$236,495,619	\$85,031,048	\$0	\$49,199,402	\$0	\$0	\$247,910	\$8,596,352	\$379,570,331		
	Commodity Related Direct Assignments:													
7	Transportation A &G Expense	CGPLTCOMLSTR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Transportation GMS Expense	CGPLTCOMLSTR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Subt Comm.-Related Direct Assign.	CALCULATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Revenue Requirement - Commodity	CALCULATED	\$12,897,894	\$4,832,564	\$2,189,417		\$4,905,044		\$0	\$26,744	\$944,127	\$12,897,895		
11	Revenue Requirement Net of Direct Assignment	CALCULATED		\$4,832,564	\$2,189,417	\$0	\$4,905,044	\$0	\$0	\$26,744	\$944,127	\$12,897,895		
12	Sales - Commodity or Capacity Amts. (Dth.)			102,300,107	45,526,833	1	98,410,437	26,927,572	1		18,930,784			
13	Commodity Related Unit Cost After Dir. Assign.		\$0.0485	\$0.0472	\$0.0481	\$0.0000	\$0.0498	\$0.0000	\$0.0000	\$0.0492	\$0.0499			
	Customer Related Direct Assignments													
14	LG, IT - Natural Gas Services - A&G	CGPLTCUSLSTR	\$1,660,763	(\$1,216,230)	(\$444,479)	\$1,269,384	\$0	\$357,964	\$0	(\$54)	\$33,415	\$0		
15	LG, IT - GMS Application - A&G	CGPLTCUSLSTR	\$714,242	(\$523,062)	(\$191,156)	\$545,922.05	\$0	\$153,949	\$0	(\$23)	\$14,370.67	\$0		
16	Subtotal Customer Related Direct Assignments		\$2,375,005	(\$1,739,292)	(\$635,635)	\$1,815,306	\$0	\$511,913	\$0	(\$77)	\$47,785	\$0		
17	Revenue Requirement - Customer	CALCULATED	\$239,029,468	\$179,129,410	\$56,065,363	\$0	\$3,591,766	\$0	\$0	\$6,842	\$236,089	\$239,029,469		
18	Revenue Requirement Net of Direct Assignment	CALCULATED		\$177,390,118	\$55,429,728	\$1,815,306	\$3,591,766	\$511,913	\$0	\$6,764	\$283,875	\$239,029,469		

Summary - Allocation of Customer-Related Phase II Revenue Requirement Net of Directly Assigned Capital Expenditures to Customer Classes

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Description	Basis	Gross Plant	Firm Demand Classes			Lg. Trans. Adder	Lights	Interruptible Demand Classes		Check Total	
			Balance	Residential	Sm. Gen.	Sm.Trans. Adder			Lg. Gen.	Sales		Transportation
	Capital-Related - Direct Assignments											
19	Gas Lighting Gross Plant	Not Applicable	\$32,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Annual Rev. Requirement Factor	CALCULATED	15.77%									
21	Gas Lighting Ann. Rev Require.	CALCULATED	\$5,162						\$5,162			
22	Gas Lighting Ann. Rev Req. Allocation	DISPLTCUS	\$5,162	(\$3,710)	(\$1,356)		(\$89)		\$5,162	(\$0)	(\$6)	(\$0)
	Revenue Credit (see line 40)											
23	TI Specific Facilities Charge	Estimated	\$0									
24	Annual Rev. Requirement Factor	CALCULATED	15.77%									
	Capital-Related - Direct Assignments											
25	Small TF Class - IDR Gross Plant	ADJ. - NET PLT.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Annual Rev. Requirement Factor	CALCULATED	15.77%									
27	Small TF IDR Ann. Rev. Req.	CALCULATED				\$0						
28	Small TF IDR Ann. Rev. Req. Alloc.	DISPLTCUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital-Related Direct Assignments											
29	Gas Lighting		\$5,162	(\$3,710)	(\$1,356)	\$0	(\$89)	\$0	\$5,162	(\$0)	(\$6)	(\$0)
30	Small TF IDR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Capital		\$5,162	(\$3,710)	(\$1,356)	\$0	(\$89)	\$0	\$5,162	\$0	(\$6)	\$1
32	Revenue Requirement Net of Direct Assignment	CALCULATED		\$177,390,118	\$55,429,728	\$1,815,306	\$3,591,766	\$511,913		\$6,764	\$283,875	\$239,029,469
33	Customer Revenue requirement Net of Cap. Direct Assign	CALCULATED	\$239,029,468	\$177,386,408	\$55,428,372	\$1,815,306	\$3,591,677	\$511,913	\$5,162	\$6,764	\$283,869	\$239,029,470
34	TF Special Facilities Revenue Credit	DISPLTCUS	\$0	\$0	\$0		\$0		\$0	\$0	\$0	\$0
35	Customer Revenue Requirement Net of Rev. Credit	CALCULATED	\$239,029,468	\$177,386,408	\$55,428,372	\$1,815,306	\$3,591,677	\$511,913	\$5,162	\$6,764	\$283,869	\$239,029,470

Public Service of Colorado Class Cost of Service Study

Summary - Class Revenue Requirements and Unit Costs

A Line No.	B Description	C Reference	D Balance	E	F	G Firm Demand Classes			H	I	J	K Interruptible Demand Classes	L
				Residential	Small Gen.	Small Trans. Adder	Lg. Gen.	Lg. Trans. Adder	Lights	Sales	Transportation		
Demand-Related - Revenue Requirements and Unit Costs													
1	Class Revenue Requirement	Worksheet F	\$379,570,322	\$236,495,619	\$85,031,048	NA	\$49,199,402	NA	NA	NA	\$247,910	\$8,596,352	
2	Class Full Rate Billing Determinants (Dkts.)	Worksheet Q	NA	17,056,044	6,132,432	NA	3,549,156	NA	NA	NA		619,968	
3	Final Demand-Related Unit Cost	CALCULATED	NA	\$13.8658	\$13.8658	NA	\$13.8623	NA	NA	NA	\$13.8652	\$13.8658	
Commodity-Related - Revenue Requirements and Unit Costs													
4	Class Revenue Requirement	Worksheet N	\$12,897,894	\$4,832,564	\$2,189,417	NA	\$4,905,044	NA	NA	NA	\$26,744	\$944,127	
5	Class Full Rate Billing Determinants (Dkts.)	Worksheet N	NA	102,300,107	45,526,833	NA	33,369,453	NA	NA	NA		18,783,810	
6	Final Commodity-Related Unit Cost	CALCULATED	NA	\$0.0472	\$0.0481	NA	\$0.1470	NA	NA	NA	\$0.0492	\$0.0503	
7	Sum of Demand and Commodity Unit Costs	CALCULATED		\$13.91300	\$13.91390		NA		NA	NA	\$13.91440	\$13.91610	
Customer-Related - Revenue Requirements and Unit Costs													
8	Class Revenue Requirement (1)	Worksheet N	\$239,029,468	\$177,386,408	\$55,428,372	\$1,815,306	\$3,591,677	\$511,913	\$5,162	\$6,764	\$283,869		
9	Class Full Rate Billing Determinants (Dkts.)	Worksheet N	NA	15,893,720	1,287,145	76,851	30,805	21,672	158		2,023		
10	Preliminary Unit Cost	CALCULATED	NA	\$11.16	\$43.06	\$23.62	\$116.59	\$23.62	\$32.67	\$42.81	\$140.32		
11	Final Customer-Related Unit Cost	CALCULATED	NA	\$11.16	\$43.06	\$66.68	\$116.59	\$140.22	\$32.67	\$42.81	\$140.32		
12	Subtotal Classification Revenue Requirements	CALCULATED	\$631,497,684	\$418,714,591	\$142,648,837	\$1,815,306	\$57,696,122	\$511,913	\$5,162	\$281,418	\$9,824,348		
13	Discounted Transportation Customers	CALCULATED	\$12,985,700	\$0	\$0	\$0	\$12,985,700	\$0	\$0	\$0	\$0		
14	Total Revenue Requirements	CALCULATED	\$644,483,384	\$418,714,591	\$142,648,837	\$1,815,306	\$70,681,822	\$511,913	\$5,162	\$281,418	\$9,824,348		

Public Service Company of Colorado
 Gas Sales and Transport Service Revenue Summary
 12 Months Ended September 30, 2020

\$ 5,372 |

Line No.	Schedule	Charge Type	Billing Units	Rate	Base Rate Revenue
1	Firm Sales:				
2					
3	Residential Gas Service (RG)	Service and Facility Charge - Per Customer	15,893,720	\$ 12.00	\$ 190,724,638
4		Usage Charge Per Therm	1,023,001,068	\$ 0.13268	\$ 135,731,782
5					\$ 326,456,419
6	Residential Gas Outdoor Lighting Service (RGL)	One or Two Mantle Fixtures - Per Mantle	270	\$ 15.50	\$ 4,185
8		Additional Mantle Over Two - Per Mantle	6	\$ 7.75	\$ 47
9		Usage Charge Per Therm	6,325		\$ -
10					\$ 4,232
11	Commercial - Small Gas Service (CSG)	Service and Facility Charge - Per Customer	1,210,294	\$ 43.00	\$ 52,042,625
12		Usage Charge Per Therm	352,802,329	\$ 0.11585	\$ 40,872,150
13					\$ 92,914,774
14	Commercial - Large Gas Service (CLG):	Service and Facility Charge - Per Month	9,133	\$ 96.00	\$ 876,762
15		Capacity Charge - Per DTH	719,111	\$ 8.73	\$ 6,277,840
16		Usage Charge Per DTH	6,441,881	\$ 0.23020	\$ 1,482,921
17					\$ 8,637,522
18	Commercial Gas Lighting (CGL)	One or Two Mantle Fixtures	40	\$ 15.50	\$ 620
19		Additional Mantle Over Two	12	\$ 7.75	\$ 93
20		Consumption - Therms	920		\$ -
21					\$ 713
22	Interruptible Industrial Gas Service (IG)	Service and Facility Charge - Per Month		\$ 34.00	
23		Capacity Charge - Per DTH		\$ 8.73	
24		Usage Charge Per DTH		\$ 0.3476	
25		Unauthorized Overrun - Dekatherms		\$ 25.00	
26					\$ 192,256
27					
28					
29					
30					
31	Total Sales Revenue (line 2 through line 29)				\$ 428,205,916
32					

33	Transportation Service:				
34					
35	Firm Service:				
36					
37	Firm Gas Transportation Service - Small (TFS)	Service and Facility Charge - Per Customer	76,851	\$ 58.00	\$ 4,457,358
38		Usage Charge Per DTH	10,159,883	\$ 1.1585	\$ 11,770,225
39		Firm Supply Reservation Charge, per DTH	0	\$ -	\$ -
40		Backup Supply Sales Charge, per DTH	86,717	\$ 1.1585	\$ 100,462
41		Authorized Overrun Sales Charge, per DTH	0	\$ 1.1585	\$ -
42		Unauthorized Overrun Sppply Penalty Charge:	0	\$ -	\$ -
43		Standard Rate, per DTH	0	\$ 25.00	\$ -
44		Minimum Rate, per DTH	0	\$ 1.1585	\$ -
45					\$ 16,328,045
46	Firm Gas Transportation Service - Large (TFL)	Service and Facility Charge - Per Customer	21,420	\$ 111.00	\$ 2,377,605
47		Firm Supply Reservation Charge, per DTH	2,830,040	\$ 8.73	\$ 24,706,251
48		Firm Supply Reservation Charge Minimum Rate, p	0	\$ 0.60	\$ -
49		Usage Charge Per DTH - Standard Rate	26,461,244	\$ 0.2302	\$ 6,091,378
50		Usage Charge Per DTH - Minimum Rate	0	\$ 0.010	\$ -
51		Usage Charge Per DTH - TFL Backup Supply	466,328	\$ 0.2302	\$ 107,349
52		Authorized Overrun Charge, per DTH	0	\$ 0.3539	\$ -
53		Unauthorized Overrun Penalty per DTH - Maximun	0	\$ 25.00	\$ -
54		Unauthorized Overrun Penalty per DTH - Minimum	0	\$ 0.2302	\$ -
55		Backup Sales Supply Charge, per DTH	0	\$ 0.2302	\$ -
56					\$ 33,282,583
57					
58	TF - Fixed Price Contracts	Customer Months	252	\$ 111.00	\$ 27,972
59		Demand Capacity - per DTH	6,873,377	Various	\$ 11,346,510
60		Commodity - per DTH	65,040,984	Various	\$ 1,639,190
61					\$ 13,013,672
62					
63					
64	Specific Facility Charge - Atmos Craig	Specific Charge	0	\$ -	\$ -
65	Specific Facility Charge - Gunnison	Specific Charge	0	\$ -	\$ -
66	Total Specific Facility Charge	Specific Charge	0	\$ -	\$ -
67					
68	Total TF				\$ 62,624,300
69	Interruptible Service:				
70					
71					
72	Interruptible Gas Transportation Service Full Tariff	Customer Months	2,011	\$ 127.00	\$ 255,397
73		On-Peak Demand Charge, per DTH	180	\$ 8.73	\$ 1,571
74		Volumes - DTH	18,783,810	\$ 0.3539	\$ 6,647,590
75		Small TI Backup Supply Volumes	73,487	\$ 0.2302	\$ 16,918
76		Unauthorized Overrun Standard Rate - Dekatherm	0	\$ 25.00	\$ -
77		Unauthorized Overrun Minimum Rate - Dekatherm	0	\$ 0.3539	\$ -
78					
79					\$ 6,921,476
80					
81	TI Specific Facility Charge - CU COGEN	Special Facility Charge	2	\$5,120.36	\$ 10,241
82					
83	TI - Fixed Price Contracts:	Customer Months	12		\$ 1,524
84		Volumes - DT H	0	Various	\$ -
85					\$ 1,524
86					
87	Total TI				\$ 6,933,241
88					
89	Total Transport Service Revenue Including Backup				\$ 69,557,541
90					
91	Total Revenue for CCOSS				\$ 497,763,456

Various Allocators							
Rate Class Percentages for Allocations	Percentages With Certain Rate Classes Combined	Total Demand Rev. (\$/Yr.)	Total Commodity Rev (\$/Yr.)	Total Customer Rev (\$/Yr.)	Sales Demand Rev. (\$/Yr.)	Sales Commodity Rev. (\$/Yr.)	Sales Customer Rev. (\$/Yr.)
54.96%	54.96%		\$ 135,731,782	\$ 190,724,638		\$ 135,731,782	\$ 190,724,638
0.00%		\$ 4,185					
		\$ 47					
16.55%	21.36%		\$ 40,872,150	\$ 52,042,625		\$ 40,872,150	\$ 52,042,625
3.14%	20.92%	\$ 6,277,840		\$ 876,762	\$ 6,277,840		\$ 876,762
			\$ 1,482,921			\$ 1,482,921	
0.00%	2.70%	\$ 620					
		\$ 93					
				\$ 5,372			\$ 5,372
		\$ 3,256	\$ 189,000		\$ 3,256	\$ 189,000	
74.73%		\$ 6,286,041	\$ 178,275,852	\$ 243,649,396	\$ 6,281,096	\$ 178,275,852	\$ 243,649,396
				\$ 428,211,288			\$ 428,206,344

4.81%		\$ 11,770,225	\$ 4,457,358
17.78%		\$ 24,706,251	\$ 2,377,605
		\$ 6,091,378	
Fixed Price			\$ 27,972
	\$ 11,346,510	87%	\$ 11,346,510
	\$ 1,639,190	13%	\$ 1,639,190
	\$ 12,985,700	100%	
2.70%		6,647,590.36	\$ 255,397
		\$ 181,713	\$ -
	246,974,834	\$ -	
13.97%		\$ 36,052,761	\$ 26,330,096
		\$ 7,118,332	
89%		\$ 42,338,802	\$ 204,605,948
		\$ 250,767,728	\$ 497,712,478

Public Service of Colorado Class Cost of Service Study
Determination of Class Contributions Demands for Allocation of
Production & Gathering, Products Extraction and Transmission-Related Investment and Expenses
Design Day Method

A	B	C
Line No.	Sales Class	Design Day Class Demands DTH
15	Residential (RG)	1,421,337
16	Small General (SG)	410,152
17	Large General (LG)	59,926
18	Combined Gas Lighting (CGL)	0
19	Interruptible Sales (IG)	0
20	Interruptible Transportation (IT)	0
21	Total	

Public Service of Colorado Class Cost of Service Study
Determination of Class Contributions Demands for Allocation of
Underground Storage-Related Investment and Expenses
Design Day Method
with Adjustment for Transportation Classes

A	B	C	D	E	F	G	H	I	J	K	L	K-1	M
Line No.	Class	Sales Cust. Design Day Allocation Factor (Dth)	Transportation Demand Alloc. Cust. Adjust. (Dth)	Total Class Demand Allocation Factor (Dth)	Production & Gathering Class Demands	Product Extraction Class Demands	Transmission Class Demands	Distribution Class Demand Before Min. System	Underground Storage Allocation Factor	Underground Storage Class Demands	Full Rate Billing Det. Class Demands	Naming Convention	Full Rate Alloc. Percent.
22	Residential (RG)	1,421,337	0	1,421,337	1,421,337	1,421,337	1,421,337	1,421,337	1.00	1,421,337	1,421,337	UG_Dd_Cls_All_Fac_RG	62.304%
23	Small General (SG)	410,152	100,884	511,036	511,036	511,036	511,036	511,036	1.00	511,036	511,036	UG_Dd_Cls_All_Fac_SG	22.401%
24	Large General (LG)	59,926	235,837	295,763	295,763	295,763	295,763	295,763	1.00	295,763	295,763	UG_Dd_Cls_All_Fac_LG	12.965%
25	Combined Gas Lighting (CGL)	0	0	0	0	0	0	0	1.00	0	0	UG_Dd_Cls_All_Fac_CGL	0.000%
26	Interruptible Sales (IG)											UG_Dd_Cls_All_Fac_IG	
27	Interruptible Transportation (IT)	0	51,664	51,664	51,664	51,664	51,664	51,664	1.00	51,664	51,664	UG_Dd_Cls_All_Fac_IT	2.265%
28	Total											UG_Dd_Cls_All_Fac_Total	

**Determination of Class Contributions Demands for Allocation of
 Distribution-Related Investment and Expenses
 Design Day Method**

A	B	C	D	E
Line No.	Class	Demand Before Min. System (Dth.)	Class Number of Customers	Net Distribution Demand
29	Residential (RG)	1,421,337	1,324,477	1,421,337
30	Small General (SG)	511,036	107,262	511,036
31	Large General (LG)	295,763	2,567	295,763
32	Combined Gas Lighting (CGL)	0	0	0
33	Interruptible Sales (IG)			
34	Interruptible Transportation (IT)	51,664	169	51,664
35	Total			

A	B	C	D	E	F	G
Line No.	Class	Total Pro Forma Commodity (Dth)	Underground Storage Allocation Factor	Underground Storage Class Demands	Full Rate Billing Det. Commodity (Dth.)	Full Rate Commodity Alloc. Percentages
36	Residential (RG)	102,300,107	1.00	102,300,107	102,300,107	53.285%
37	Small General (SG)	45,526,833	1.00	45,526,833	45,526,833	23.714%
38	Large General (LG)	98,410,437	1.00	98,410,437	43,616,053	22.718%
39	Combined Gas Lighting (CGL)	1	1.00	1	1	0.000%
40	Interruptible Sales (IG)		1.00			
41	Interruptible Transportation (IT)	18,930,784	1.00	18,930,784	0	0.000%
42	Total					

**Determination of Sub-Class Demands Allocation
 Factors for Use with Fixed Price Adjustment Calculation
 Design Day Method**

A	B	C	D	E	F	G
Line No.	Transportation Sub-Classes	Forecasted Number of Customers 12 Month Avg	Forecasted Commodity Volumes (Dth/Yr)	Forecasted Peak Day Quantity Annual (Dth)	Commodity Allocation Percentages (Dth.)	Demand Allocation Percentages (Dth.)
43	Large TF - Full Rate Contracts	1,785	26,927,572	235,837	80.695%	79.739%
44	Large TF - Fixed Price Contracts	21				
45	Large CG - Full Rate	59,926	6,441,881	59,926	19.305%	20.261%
46	LG Totals	61,732	33,369,453	295,763	100.000%	100.000%
47	TI - Full Rate Contracts	168	18,783,810	51,462	100.000%	100.000%
48	TI - Fixed Price Contracts	1	0	0	0.000%	0.000%
49	TI - Electric	0	0	0	0.000%	0.000%
50	TI Total	169	18,783,810	51,462	100.000%	100.000%
51	Total TF & TI	61,900	52,153,263	347,225		

A	B	C	D	E	F	G
Line No.	Large & Small Commercial Sub-Classes Full Rate Dth.	Pro Forma Adjusted Customers (Cust/Mon)	Pro Forma Adjusted Volumes (Dth)	Pro Forma Adjusted Demand (Dth)	Commodity Allocation Percentages (Dth.)	Demand Allocation Percentages (Dth.)
52	SG Small Firm Transportation	76,851	10,246,600	97,692	100.000%	33.031%
53	SG Total	76,851	10,246,600	97,692	100.000%	33.031%
54	LG Firm Transportation	21,672	26,927,572	235,837	100.000%	100.000%
55	LG Total	21,672	26,927,572	235,837	100.000%	100.000%
56	TF Full Rate Total	98,523	37,174,172	333,529		
57	IT Total	2,023	18,930,784	51,664	100.000%	100.000%
58	Total Transportation	100,546	56,104,956	385,193		
59	SG Small Commercial	1,210,294	35,280,233	410,152	84.560%	87.252%
60	LG Large Commercial	9,133	6,441,881	59,926	15.440%	12.748%
61	Total Commercial	1,219,427	41,722,114	470,078	100%	100%
62	Small General	1,287,145	45,526,833	507,844		
63	Large General	30,805	33,369,453	295,763		
64	Total Large & Small General Volumes		78,896,286			