

Public Service Company of Colorado  
 Non-Regulated Activity Allocation Methods and Percentages  
 2016 Historical Test Year

Attachment ARD-9  
 Hearing Exhibit 109  
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Allocation Pool	Allocation Method	Reasonableness of Allocation Method	Allocation Percentages
Common Customer Accounting Costs	Revenue Dollars	This is a reasonable allocation because it is a fair comparison of the non-regulated business' relative size to the total company	1.1083%
Common Administrative & General Costs	Labor Dollars	The allocation is reasonable because it is related to labor costs.	43.2494%