

Public Service Company of Colorado  
Comparison of Depreciation Annual Amounts  
Test Year 2018

Functional Class	13 Month Average Adjusted Depreciable Plant Balance	Notes	Approved ( 1 ) Total Depr Exp	Notes	Proposed Total Depr Exp	Notes	Difference Total Depr Exp
<u>Gas Plant</u>							
Gas Intangible	46,274,088		6,692,475	( 3 )	5,059,242		(1,633,233)
Gas Production	13,910,211		251,329		251,329		0
Gas Production Land	49,449		0		0		0
Gas Storage	42,713,941		524,913		524,913		0
Gas Storage Land	1,426,884		0		0		0
Gas Transmission	963,733,860		17,101,585		18,158,299		1,056,714
Gas Transmission Land	4,439,201		0		0		0
Gas Distribution	2,693,692,996		76,742,927		75,860,822		(882,105)
Gas Distribution 252	(47,264,561)	( 5 )	(1,381,252)	( 5 )	(1,381,252)	( 5 )	0
Gas Distribution Land	1,929,654		0		0		0
Gas Distribution-105	196,460		0		0		0
Gas General	122,472,568		8,437,563		6,398,399		(2,039,164)
Gas General Land	191,338		0		0		0
Total Gas Plant	<u>3,843,766,088</u>		<u>108,369,540</u>		<u>104,871,751</u>		<u>(3,497,788)</u>
<u>Common Plant (Unallocated)</u>							
Common Intangible	521,867,386		37,216,032	( 4 )	30,020,373	( 2 )	(7,195,660)
Common General	461,037,053		37,385,156		33,612,242	( 2 )	(3,772,913)
Common General Land	6,040,805		0		0		0
Common General-105	26,218,013		0		0		0
Total Common Plant	<u>1,015,163,258</u>		<u>74,601,188</u>		<u>63,632,615</u>		<u>(10,968,573)</u>
Total Gas and Common Plant	<u>4,858,929,345</u>		<u>182,970,728</u>		<u>168,504,366</u>		<u>(14,466,362)</u>

Note:

- ( 1 ) Approved Rates for Gas utility are from Docket No. 12AL-1268G and Common utility are from Docket No. 02S-315EG, unless specified in the Notes column
- ( 2 ) Proposed depreciation expense calculated using Common utility rates as approved in Docket 16A-0231E
- ( 3 ) Franchises are amortized over the terms of the franchise agreements or license and Software is amortized based on approved Rates for Gas utility from Docket No. 12AL-1268G
- ( 4 ) Franchises are amortized over the terms of the franchise agreements or license and Software is amortized using approved Rates for Common utility from Docket No. 16A-0231E
- ( 5 ) FERC Account 252-Customer Advances is a liability account and is thus not included in plant balance. The depreciation expense is calculated on the liability balance and is thus shown here.

Public Service Company of Colorado  
Comparison of Depreciation Annual Amounts  
Test Year 2019

Functional Class	13 Month Average Adjusted Depreciable Plant Balance	Notes	Approved ( 1 )	Notes	Proposed	Notes	Difference
			Total Depr Exp		Total Depr Exp		Total Depr Exp
<u>Gas Plant</u>							
Gas Intangible	53,004,555		4,256,163 ( 3 )		4,138,545		(117,618)
Gas Production	14,244,625		257,499		257,499		0
Gas Production Land	49,449		0		0		0
Gas Storage	43,439,162		536,332		536,332		0
Gas Storage Land	1,426,884		0		0		0
Gas Transmission	1,038,375,512		18,462,377		19,591,468		1,129,091
Gas Transmission Land	4,439,201		0		0		0
Gas Distribution	2,899,476,528		81,692,040		80,704,317		(987,723)
Gas Distribution 252	(47,264,561)	( 5 )	(1,381,252)	( 5 )	(1,381,252)	( 5 )	0
Gas Distribution Land	2,170,241		0		0		0
Gas Distribution-105	0		0		0		0
Gas General	146,759,687		9,850,976		7,863,311		(1,987,665)
Gas General Land	191,338		0		0		0
<b>Total Gas Plant</b>	<b>4,156,312,620</b>		<b>113,674,134</b>		<b>111,710,220</b>		<b>(1,963,915)</b>
<u>Common Plant (Unallocated)</u>							
Common Intangible	555,717,107		40,388,256 ( 4 )		33,735,816 ( 2 )		(6,652,440)
Common General	539,479,833		40,308,380		34,958,929 ( 2 )		(5,349,451)
Common General Land	6,040,805		0		0		0
Common General-105	3,233,202		0		0		0
<b>Total Common Plant</b>	<b>1,104,470,947</b>		<b>80,696,636</b>		<b>68,694,745</b>		<b>(12,001,891)</b>
<b>Total Gas and Common Plant</b>	<b>5,260,783,568</b>		<b>194,370,770</b>		<b>180,404,965</b>		<b>(13,965,806)</b>

Notes:

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- ( 2 ) Proposed depreciation expense calculated using Common utility rates as approved in Docket 16A-0231E
- ( 3 ) Franchises are amortized over the terms of the franchise agreements or license and Software is amortized based on approved Rates for Gas utility from Docket No. 12AL-1268G
- ( 4 ) Franchises are amortized over the terms of the franchise agreements or license and Software is amortized using approved Rates for Common utility from Docket No. 16A-0231E
- ( 5 ) FERC Account 252-Customer Advances is a liability account and is thus not included in plant balance. The depreciation expense is calculated on the liability balance and is thus shown here.

Public Service Company of Colorado  
Comparison of Depreciation Annual Amounts  
Test Year 2020

Functional Class	13 Month Average Adjusted Depreciable Plant Balance	Notes	Approved ( 1 )		Proposed		Difference	
			Total Depr Exp	Notes	Total Depr Exp	Notes	Total Depr Exp	
<u>Gas Plant</u>								
Gas Intangible	53,046,491		4,097,208	( 3 )	3,187,954		(909,254)	
Gas Production	14,404,413		260,364		260,364		0	
Gas Production Land	49,449		0		0		0	
Gas Storage	43,720,043		539,019		539,019		0	
Gas Storage Land	1,426,884		0		0		0	
Gas Transmission	1,097,262,790		19,510,221		20,705,573		1,195,352	
Gas Transmission Land	4,439,201		0		0		0	
Gas Distribution	3,097,713,555		86,463,034		85,373,582		(1,089,452)	
Gas Distribution 252	(47,264,561)	( 5 )	(1,381,252)	( 5 )	(1,381,252)	( 5 )	0	
Gas Distribution Land	2,403,796		0		0		0	
Gas Distribution-105	0		0		0		0	
Gas General	164,318,643		10,961,116		8,765,841		(2,195,275)	
Gas General Land	191,338		0		0		0	
Total Gas Plant	<u>4,431,712,043</u>		<u>120,449,709</u>		<u>117,451,080</u>		<u>(2,998,629)</u>	
<u>Common Plant (Unallocated)</u>								
Common Intangible	586,616,651		38,081,824	( 4 )	34,601,301	( 2 )	(3,480,523)	
Common General	588,489,867		37,078,935		34,694,386	( 2 )	(2,384,549)	
Common General Land	6,040,805		0		0		0	
Common General-105	0		0		0		0	
Total Common Plant	<u>1,181,147,323</u>		<u>75,160,758</u>		<u>69,295,687</u>		<u>(5,865,072)</u>	
Total Gas and Common Plant	<u>5,612,859,365</u>		<u>195,610,468</u>		<u>186,746,767</u>		<u>(8,863,701)</u>	

Notes:

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- ( 3 ) Franchises are amortized over the terms of the franchise agreements or license and Software is amortized based on approved Rates for Gas utility from Docket No. 12AL-1268G
- ( 4 ) Franchises are amortized over the terms of the franchise agreements or license and Software is amortized using approved Rates for Common utility from Docket No. 16A-0231E
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