

**PUBLIC SERVICE OF COLORADO - GAS GENERAL PLANT  
COMPUTATION OF DEPRECIATION ACCRUAL RATES  
at January 1, 2017**

<b>FERC Account Description</b>	<b>Plant Balance 1/1/2017</b>	<b>Allocated Reserve Balance 1/1/2017</b>	<b>Net Salvage %</b>	<b>Net Salvage Amount</b>	<b>Unacrrued Balance</b>	<b>Remaining Life</b>	<b>Annual Accrual</b>	<b>Annual Accrual %</b>
	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>	<u>(8)</u>
<b>GAS PLANT</b>								
389.00 Land Rights	8,533	1,652	0.00%	0	6,881	50.04	138	1.9985%
390.00 Structures & Improvements	2,277,351	1,188,242	-10.00%	(227,735)	1,316,844	26.67	49,373	2.1680%

**PUBLIC SERVICE OF COLORADO - GAS GENERAL PLANT  
COMPUTATION OF ANNUAL DEPRECIATION RATE  
At January 1, 2017**

Description	Plant Balance 1/1/2017	Allocated Reserve 1/1/2017	Theoretical Reserve 1/1/2017	Reserve Difference	Average Remaining Life	Amortize Reserve Difference	Assets To Retire
391.00 Office Furniture & Equipment	2,689,240	2,206,687	2,154,573	52,115	12.60	(4,138)	1,840,253
391.04 Computer Hardware	26,181	12,717	10,909	1,809	3.50	(517)	0
392.10 Transportation Equipment - Automobiles	531,638	194,353	166,712	27,641	7.82	(3,535)	0
392.20 Transportation Equipment - Light Trucks	13,666,848	4,979,993	4,293,312	686,682	7.81	(87,907)	0
392.30 Transportation Equipment - Trailers	714,747	113,978	97,768	16,210	20.73	(782)	0
392.40 Transportation Equipment - Heavy Trucks	9,174,090	4,063,426	3,485,519	577,907	8.09	(71,435)	0
393.00 Stores Equipment	0	0	0	0	0.00	0	0
394.00 Tools & Shop Equipment	21,956,940	8,485,382	7,706,337	779,045	18.36	(42,443)	2,547,374
395.00 Laboratory Equipment	882,876	869,769	869,002	767	7.50	(102)	864,378
396.00 Power Operated Equipment	4,697,783	1,704,587	1,462,158	242,429	8.87	(27,320)	0
397.00 Communication Equipment	40,422,306	11,498,691	9,864,558	1,634,133	11.34	(144,080)	8,638
398.00 Miscellaneous Equipment	5,830	3,398	2,915	483	10.00	(48)	0
<b>TOTAL GENERAL AMORTIZED</b>	<b>94,768,479</b>	<b>34,132,982</b>	<b>30,113,762</b>	<b>4,019,220</b>		<b>(382,307)</b>	<b>5,260,642</b>

**Excluding Assets To Retire:**

Account	Description	Plant Balance 1/1/2017	Allocated Reserve 1/1/2017	Amortization Life (1)	Amortization Net Salv % (1)	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Depreciation Rate
391.00	Office Furniture & Equipment	848,988	366,435	20	0.00%	42,449	(4,138)	38,312	4.5126%
391.04	Computer Hardware	26,181	12,717	6	0.00%	4,363	(517)	3,847	14.6928%
392.10	Transportation Equipment - Automobiles	531,638	194,353	12	10.00%	39,873	(3,535)	36,338	6.8350%
392.20	Transportation Equipment - Light Trucks	13,666,848	4,979,993	12	10.00%	1,025,014	(87,907)	937,107	6.8568%
392.30	Transportation Equipment - Trailers	714,747	113,978	25	20.00%	22,872	(782)	22,090	3.0906%
392.40	Transportation Equipment - Heavy Trucks	9,174,090	4,063,426	14	10.00%	589,763	(71,435)	518,328	5.6499%
393.00	Stores Equipment	0	0	30	0.00%	0	0	0	3.3333%
394.00	Tools & Shop Equipment	19,409,566	5,938,008	25	0.00%	776,383	(42,443)	733,940	3.7813%
395.00	Laboratory Equipment	18,498	5,391	10	0.00%	1,850	(102)	1,748	9.4473%
396.00	Power Operated Equipment	4,697,783	1,704,587	14	15.00%	285,223	(27,320)	257,902	5.4899%
397.00	Communication Equipment	40,413,668	11,490,053	15	0.00%	2,694,245	(144,080)	2,550,165	6.3102%
398.00	Miscellaneous Equipment	5,830	3,398	20	0.00%	292	(48)	243	4.1711%
		<b>89,507,836</b>	<b>28,872,340</b>			<b>5,482,325</b>	<b>(382,307)</b>	<b>5,100,018</b>	

Notes:

(1) Amortization life (average service life) and amortization net salvage percentages are consistent with those approved in Proceeding 16AL 0231E, 2016 Revised Depreciation Rates for similar electric and common utilities accounts.