

Public Service Company of Colorado
Comparison of Current and Proposed Depreciation Rates by Plant Account

<u>Unit or Account</u> <u>Number</u>	<u>Account Number and / or Description</u>	<u>Approved (1)</u>		<u>Proposed</u>		<u>Change</u>
		<u>Notes</u>	<u>Rate</u>	<u>Rate</u>	<u>Notes</u>	<u>Total Depr</u>
<u>ELECTRIC INTANGIBLE PLANT</u>						
301.00	Organization Costs					
302.00	Franchises and Consents	(9)	0.0000%	0.0000%		0.0000%
303.00	Miscellaneous Intangible Plant	(9)	0.0000%	0.0000%		0.0000%
303.40	Misc Computer Software - 3 Year		33.3333%	33.3333%		0.0000%
303.40	Misc Computer Software - 7 Year		20.0000%	14.2857%		-5.7143%
303.40	Misc Computer Software - 10 Year		10.0000%	10.0000%		0.0000%
303.40	Misc Computer Software - 15 Year		10.0000%	6.6667%		-3.3333%
<u>STEAM PRODUCTION PLANT</u>						
Cameo Common	310.2 Land Rights		2.0000%	0.0000%		-2.0000%
Cherokee Unit 2 SC	314 Turbogenerator Units		2.3080%	6.2882%		3.9802%
Cherokee Unit 2 SC	315 Accessory Electric Equipment		3.3220%	4.2023%		0.8803%
Cherokee Unit 4	311 Structures and Improvements		2.0570%	5.5181%		3.4611%
Cherokee Unit 4	312 Boiler Plant Equipment		1.9140%	5.7528%		3.8388%
Cherokee Unit 4	312 Boiler Plant Equipment AQIR		6.6667%	6.6667%		0.0000%
Cherokee Unit 4	314 Turbogenerator Units		1.9430%	5.3196%		3.3766%
Cherokee Unit 4	315 Accessory Electric Equipment		1.7800%	5.1262%		3.3462%
Cherokee Unit 4	315.2 Computers and Peripherals		4.7160%	6.1515%		1.4355%
Cherokee Unit 4	316 Miscellaneous Power Plant Equipment		1.5990%	8.1835%		6.5845%
Cherokee Common	310.2 Land Rights		2.0000%	4.5863%		2.5863%
Cherokee Common	310.3 Water Rights		2.0000%	5.6505%		3.6505%
Cherokee Common	311 Structures and Improvements		2.5530%	6.4425%		3.8895%
Cherokee Common	312 Boiler Plant Equipment		3.0560%	6.5748%		3.5188%
Cherokee Common	312 Boiler Plant Equipment AQIR		6.6667%	6.6667%		0.0000%
Cherokee Common	314 Turbogenerator Units		5.0740%	5.2816%		0.2076%
Cherokee Common	315 Accessory Electric Equipment		2.1590%	5.1872%		3.0282%
Cherokee Common	315.2 Computers and Peripherals		3.4710%	5.5587%		2.0877%
Cherokee Common	316 Miscellaneous Power Plant Equipment		2.3420%	7.3020%		4.9600%
Coal Cars	312 Boiler Plant Equipment		3.1667%	4.7285%		1.5618%
Comanche Unit 1	311 Structures and Improvements		1.8330%	2.9734%		1.1404%
Comanche Unit 1	312 Boiler Plant Equipment		2.1730%	3.8982%		1.7252%
Comanche Unit 1	314 Turbogenerator Units		1.9020%	3.4614%		1.5594%
Comanche Unit 1	315 Accessory Electric Equipment		1.7070%	3.0711%		1.3641%
Comanche Unit 1	315.2 Computers and Peripherals		4.0200%	3.4460%		-0.5740%
Comanche Unit 1	316 Miscellaneous Power Plant Equipment		1.5130%	2.7369%		1.2239%
Comanche Unit 2	311 Structures and Improvements		1.5360%	2.5843%		1.0483%
Comanche Unit 2	312 Boiler Plant Equipment		2.0120%	3.5390%		1.5270%
Comanche Unit 2	314 Turbogenerator Units		1.8270%	3.0138%		1.1868%
Comanche Unit 2	315 Accessory Electric Equipment		1.8080%	2.8577%		1.0497%
Comanche Unit 2	315.2 Computers and Peripherals			3.3694%	(3)	3.3694%
Comanche Unit 2	316 Miscellaneous Power Plant Equipment		1.4930%	2.5649%		1.0719%

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Comanche Unit 3	310.2 Land Rights		2.0000%	1.7044%		-0.2956%
Comanche Unit 3	311 Structures and Improvements	(6)	2.0060%	1.8055%		-0.2005%
Comanche Unit 3	312 Boiler Plant Equipment	(6)	2.0060%	1.9153%		-0.0907%
Comanche Unit 3	314 Turbogenerator Units	(6)	2.0060%	1.9262%		-0.0798%
Comanche Unit 3	315 Accessory Electric Equipment	(6)	2.0060%	1.7829%		-0.2231%
Comanche Unit 3	315.2 Computers and Peripherals	(6)	2.0060%	1.8926%	(3)	-0.1134%
Comanche Unit 3	316 Miscellaneous Power Plant Equipment	(6)	2.0060%	2.0464%		0.0404%
Comanche Common	311 Structures and Improvements		1.6780%	2.0267%		0.3487%
Comanche Common	312 Boiler Plant Equipment		1.8210%	2.2313%		0.4103%
Comanche Common	314 Turbogenerator Units		2.5660%	2.2249%		-0.3411%
Comanche Common	315 Accessory Electric Equipment		1.8470%	1.9478%		0.1008%
Comanche Common	315.2 Computers and Peripherals		3.7760%	2.1863%		-1.5897%
Comanche Common	316 Miscellaneous Power Plant Equipment		1.7610%	2.2513%		0.4903%
Craig Unit 1	311 Structures and Improvements		1.5480%	5.1716%		3.6236%
Craig Unit 1	312 Boiler Plant Equipment		1.6630%	4.9996%		3.3366%
Craig Unit 1	314 Turbogenerator Units		2.8160%	10.9781%		8.1621%
Craig Unit 1	315 Accessory Electric Equipment		1.6150%	5.9522%		4.3372%
Craig Unit 1	315.2 Computers and Peripherals			5.5241%	(3)	5.5241%
Craig Unit 1	316 Miscellaneous Power Plant Equipment		1.5810%	4.7394%		3.1584%
Craig Unit 2	311 Structures and Improvements		1.5250%	2.3957%		0.8707%
Craig Unit 2	312 Boiler Plant Equipment		1.6530%	2.5146%		0.8616%
Craig Unit 2	314 Turbogenerator Units		1.6150%	3.0040%		1.3890%
Craig Unit 2	315 Accessory Electric Equipment		1.5840%	2.4474%		0.8634%
Craig Unit 2	315.2 Computers and Peripherals			2.5855%	(3)	2.5855%
Craig Unit 2	316 Miscellaneous Power Plant Equipment		1.5470%	2.4521%		0.9051%
Craig Common	311 Structures and Improvements		1.5760%	2.7072%		1.1312%
Craig Common	312 Boiler Plant Equipment		2.4110%	3.6004%		1.1894%
Craig Common	314 Turbogenerator Units		1.6590%	3.1493%		1.4903%
Craig Common	315 Accessory Electric Equipment		1.6280%	2.6916%		1.0636%
Craig Common	315.2 Computers and Peripherals		3.0200%	2.9146%		-0.1054%
Craig Common	316 Miscellaneous Power Plant Equipment		1.7140%	3.4009%		1.6869%
Hayden Unit 1	311 Structures and Improvements		1.8720%	2.8250%		0.9530%
Hayden Unit 1	312 Boiler Plant Equipment		3.2970%	4.8475%		1.5505%
Hayden Unit 1	314 Turbogenerator Units		2.3040%	3.5009%		1.1969%
Hayden Unit 1	315 Accessory Electric Equipment		2.1660%	3.0672%		0.9012%
Hayden Unit 1	315.2 Computers and Peripherals		4.0880%	6.3914%		2.3034%
Hayden Unit 1	316 Miscellaneous Power Plant Equipment		1.8880%	2.8391%		0.9511%
Hayden Unit 2	311 Structures and Improvements		1.5260%	3.8168%		2.2908%
Hayden Unit 2	312 Boiler Plant Equipment		1.9670%	3.0083%		1.0413%
Hayden Unit 2	314 Turbogenerator Units		1.6850%	2.8087%		1.1237%
Hayden Unit 2	315 Accessory Electric Equipment		1.5620%	2.6379%		1.0759%
Hayden Unit 2	315.2 Computers and Peripherals		3.8340%	4.9993%		1.1653%
Hayden Unit 2	316 Miscellaneous Power Plant Equipment		1.5680%	2.5002%		0.9322%

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Hayden Common	311 Structures and Improvements		2.5060%	4.9803%		2.4743%
Hayden Common	312 Boiler Plant Equipment		2.8490%	4.5606%		1.7116%
Hayden Common	314 Turbogenerator Units		3.0360%	5.3967%		2.3607%
Hayden Common	315 Accessory Electric Equipment		2.7700%	4.5693%		1.7993%
Hayden Common	315.2 Computers and Peripherals		0.0000%	4.7336%	(3)	4.7336%
Hayden Common	316 Miscellaneous Power Plant Equipment		2.5640%	6.1166%		3.5526%
Pawnee Unit 1	311 Structures and Improvements		1.5740%	2.2050%		0.6310%
Pawnee Unit 1	312 Boiler Plant Equipment		1.7800%	3.0371%		1.2571%
Pawnee Unit 1	314 Turbogenerator Units		1.7030%	2.4585%		0.7555%
Pawnee Unit 1	315 Accessory Electric Equipment		1.6500%	2.2074%		0.5574%
Pawnee Unit 1	315.2 Computers and Peripherals		3.0870%	3.2420%		0.1550%
Pawnee Unit 1	316 Miscellaneous Power Plant Equipment		1.6410%	2.3297%		0.6887%
Pawnee Common	311 Structures and Improvements		2.8590%	6.7754%		3.9164%
Pawnee Common	312 Boiler Plant Equipment		3.0540%	6.9614%		3.9074%
Pawnee Common	314 Turbogenerator Units		2.4170%	6.5777%		4.1607%
Pawnee Common	315 Accessory Electric Equipment		2.2880%	5.9674%		3.6794%
Pawnee Common	315.2 Computers and Peripherals		2.7760%	6.8823%	(3)	4.1063%
Pawnee Common	316 Miscellaneous Power Plant Equipment		2.4190%	6.6584%		4.2394%
Zuni Common	310.3 Water Rights		2.0000%	0.0000%		-2.0000%
<u>HYDRAULIC PRODUCTION PLANT</u>						
Ames	331 Structures and Improvements		1.4870%	2.3793%		0.8923%
Ames	332 Reservoirs, Dams and Waterways		1.5620%	3.0421%		1.4801%
Ames	333 Waterwheels, Turbines and Generators		0.9420%	2.3055%		1.3635%
Ames	334 Accessory Electric Equipment		2.4710%	2.9670%		0.4960%
Ames	334.2 Computers and Peripherals			3.0074%	(3)	3.0074%
Ames	335 Misc. Power Plant Equipment		1.8330%	2.6837%		0.8507%
Ames	335.2 Recreational Facilities		2.3560%	2.8217%		0.4657%
Ames	336 Roads, Railroads and Bridges		2.4030%	2.7612%		0.3582%
Cabin Creek	331 Structures and Improvements		1.0620%	2.7279%		1.6659%
Cabin Creek	332 Reservoirs, Dams and Waterways		1.0920%	2.5022%		1.4102%
Cabin Creek	333 Waterwheels, Turbines and Generators		1.2270%	2.8618%		1.6348%
Cabin Creek	334 Accessory Electric Equipment		1.4330%	2.9371%		1.5041%
Cabin Creek	334.2 Computers and Peripherals		1.3170%	2.8036%		1.4866%
Cabin Creek	335 Misc. Power Plant Equipment		1.7060%	2.6804%		0.9744%
Cabin Creek	335.2 Recreational Facilities		1.5450%	2.9179%		1.3729%
Cabin Creek	336 Roads, Railroads and Bridges		1.0660%	2.4036%		1.3376%
Georgetown	331 Structures and Improvements		1.7020%	4.9606%		3.2586%
Georgetown	332 Reservoirs, Dams and Waterways		2.3130%	5.1769%		2.8639%
Georgetown	333 Waterwheels, Turbines and Generators		1.0310%	4.2262%		3.1952%
Georgetown	334 Accessory Electric Equipment		1.6120%	5.1803%		3.5683%
Georgetown	334.2 Computers and Peripherals			5.1616%	(3)	5.1616%
Georgetown	335 Misc. Power Plant Equipment		2.8780%	4.5983%		1.7203%
Georgetown	335.2 Recreational Facilities		2.2660%	5.1524%		2.8864%
Georgetown	336 Roads, Railroads and Bridges			5.1616%	(3)	5.1616%

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Salida	331 Structures and Improvements		1.8380%	15.5793%		13.7413%
Salida	332 Reservoirs, Dams and Waterways		1.5940%	17.9323%		16.3383%
Salida	333 Waterwheels, Turbines and Generators		0.7090%	14.7550%		14.0460%
Salida	334 Accessory Electric Equipment		2.0370%	15.5893%		13.5523%
Salida	334.2 Computers and Peripherals			17.5215%	(3)	17.5215%
Salida	335 Misc. Power Plant Equipment		3.6900%	14.0135%		10.3235%
Salida	335.2 Recreational Facilities		3.3300%	16.8030%		13.4730%
Salida	336 Roads, Railroads and Bridges		2.6660%	15.0956%		12.4296%
Shoshone	331 Structures and Improvements		1.6770%	2.2603%		0.5833%
Shoshone	332 Reservoirs, Dams and Waterways		0.8600%	2.0428%		1.1828%
Shoshone	333 Waterwheels, Turbines and Generators		1.7780%	2.1271%		0.3491%
Shoshone	334 Accessory Electric Equipment		2.3060%	2.3660%		0.0600%
Shoshone	334.2 Computers and Peripherals			2.1285%	(3)	2.1285%
Shoshone	335 Misc. Power Plant Equipment		2.8300%	2.1746%		-0.6554%
Shoshone	335.2 Recreational Facilities			2.1285%	(3)	2.1285%
Shoshone	336 Roads, Railroads and Bridges		1.1210%	1.6213%		0.5003%
Tacoma	331 Structures and Improvements		1.4080%	3.0252%		1.6172%
Tacoma	332 Reservoirs, Dams and Waterways		1.3770%	3.8517%		2.4747%
Tacoma	333 Waterwheels, Turbines and Generators		1.8510%	3.4758%		1.6248%
Tacoma	334 Accessory Electric Equipment		1.8020%	3.7017%		1.8997%
Tacoma	334.2 Computers and Peripherals			3.7233%	(3)	3.7233%
Tacoma	335 Misc. Power Plant Equipment		1.9290%	3.1796%		1.2506%
Tacoma	335.2 Recreational Facilities		1.6620%	3.1806%		1.5186%
Tacoma	336 Roads, Railroads and Bridges		1.3290%	2.8330%		1.5040%
<u>OTHER PRODUCTION PLANT</u>						
Alamosa	341 Structures and Improvements		4.6300%	3.8389%		-0.7911%
Alamosa	342 Fuel Holders, Producers, and Accessories		1.0410%	1.5181%		0.4771%
Alamosa	343 Prime Movers		0.0000%	2.6280%	(3)	2.6280%
Alamosa	344 Generators		1.6180%	1.8092%		0.1912%
Alamosa	345 Accessory Electric Equipment		3.7450%	7.2037%		3.4587%
Alamosa	345.2 Computers and Peripherals			2.6280%	(3)	2.6280%
Alamosa	346 Miscellaneous Power Plant Equipment		0.9760%	7.4631%		6.4871%
Blue Spruce	341 Structures and Improvements	(7)	2.6887%	2.6031%	(3)	-0.0856%
Blue Spruce	342 Fuel Holders, Producers, and Accessories	(7)	2.6887%	2.6031%	(3)	-0.0856%
Blue Spruce	343 Prime Movers	(7)	2.6887%	2.6031%	(3)	-0.0856%
Blue Spruce	344 Generators	(7)	2.6887%	2.6025%		-0.0862%
Blue Spruce	344 Generators	(7)	2.6887%	2.6025%		-0.0862%
Blue Spruce	345 Accessory Electric Equipment	(7)	2.6887%	2.8604%		0.1717%
Blue Spruce	345.2 Computers and Peripherals	(7)	2.6887%	2.6031%	(3)	-0.0856%
Blue Spruce	346 Miscellaneous Power Plant Equipment	(7)	2.6887%	2.6031%	(3)	-0.0856%

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Cherokee 5-7	341 Structures and Improvements	(11)	2.5698%	2.5358%		-0.0340%
Cherokee 5-7	342 Fuel Holders, Producers, and Accessories	(11)	2.5698%	2.7523%		0.1825%
Cherokee 5-7	343 Prime Movers	(11)	2.5698%	2.7453%		0.1755%
Cherokee 5-7	344 Generators	(11)	2.5698%	2.6307%		0.0609%
Cherokee 5-7	345 Accessory Electric Equipment	(11)	2.5698%	2.6200%		0.0502%
Cherokee 5-7	345.2 Computers and Peripherals	(11)	2.5698%	2.6312%	(3)	0.0614%
Cherokee 5-7	346 Miscellaneous Power Plant Equipment	(11)	2.5698%	2.5614%		-0.0084%
Fruita	340 Land Rights		2.0000%	1.1052%		-0.8948%
Fruita	341 Structures and Improvements		0.8850%	1.5613%		0.6763%
Fruita	342 Fuel Holders, Producers, and Accessories		1.0400%	3.0408%		2.0008%
Fruita	343 Prime Movers		0.0000%	2.3778%	(3)	2.3778%
Fruita	344 Generators		1.0290%	1.8005%		0.7715%
Fruita	345 Accessory Electric Equipment		4.2030%	4.2196%		0.0166%
Fruita	345.2 Computers and Peripherals			2.3778%	(3)	2.3778%
Fruita	346 Miscellaneous Power Plant Equipment		1.1310%	7.7488%		6.6178%
Ft Saint Vrain Unit 1	341 Structures and Improvements		1.4350%	1.6188%		0.1838%
Ft Saint Vrain Unit 1	342 Fuel Holders, Producers, and Accessories		2.4810%	2.1538%		-0.3272%
Ft Saint Vrain Unit 1	343 Prime Movers		2.2110%	3.3481%		1.1371%
Ft Saint Vrain Unit 1	344 Generators		1.4240%	2.2035%		0.7795%
Ft Saint Vrain Unit 1	345 Accessory Electric Equipment		1.4370%	2.0974%		0.6604%
Ft Saint Vrain Unit 1	345.2 Computers and Peripherals		1.7130%	1.8621%		0.1491%
Ft Saint Vrain Unit 1	346 Miscellaneous Power Plant Equipment		1.4940%	1.6657%		0.1717%
Ft Saint Vrain Unit 2	341 Structures and Improvements	(4)	2.3400%	3.7307%		1.3907%
Ft Saint Vrain Unit 2	342 Fuel Holders, Producers, and Accessories		2.8540%	2.8630%		0.0090%
Ft Saint Vrain Unit 2	343 Prime Movers		2.3150%	3.7520%		1.4370%
Ft Saint Vrain Unit 2	344 Generators		2.4180%	2.5164%		0.0984%
Ft Saint Vrain Unit 2	345 Accessory Electric Equipment	(4)	2.2100%	3.5782%		1.3682%
Ft Saint Vrain Unit 2	345.2 Computers and Peripherals	(4)	2.2100%	2.5607%	(3)	0.3507%
Ft Saint Vrain Unit 2	346 Miscellaneous Power Plant Equipment	(4)	1.8800%	3.3646%		1.4846%
Ft Saint Vrain Unit 3	341 Structures and Improvements		0.0000%	3.4230%	(3)	3.4230%
Ft Saint Vrain Unit 3	342 Fuel Holders, Producers, and Accessories		2.8910%	3.7272%		0.8362%
Ft Saint Vrain Unit 3	343 Prime Movers	(4)	2.0700%	3.9156%		1.8456%
Ft Saint Vrain Unit 3	344 Generators		2.7260%	3.2332%		0.5072%
Ft Saint Vrain Unit 3	345 Accessory Electric Equipment	(4)	2.2100%	3.7374%		1.5274%
Ft Saint Vrain Unit 3	345.2 Computers and Peripherals	(4)	2.2100%	3.4230%	(3)	1.2130%
Ft Saint Vrain Unit 3	346 Miscellaneous Power Plant Equipment	(4)	1.8800%	3.7636%		1.8836%
Ft Saint Vrain Unit 4	341 Structures and Improvements		2.4930%	1.6102%		-0.8828%
Ft Saint Vrain Unit 4	342 Fuel Holders, Producers, and Accessories		2.5270%	2.5550%		0.0280%
Ft Saint Vrain Unit 4	343 Prime Movers	(4)	2.0700%	3.8916%		1.8216%
Ft Saint Vrain Unit 4	344 Generators		2.6890%	2.5798%		-0.1092%
Ft Saint Vrain Unit 4	345 Accessory Electric Equipment		2.5410%	2.5161%		-0.0249%
Ft Saint Vrain Unit 4	345.2 Computers and Peripherals			2.5511%	(3)	2.5511%
Ft Saint Vrain Unit 4	346 Miscellaneous Power Plant Equipment		2.5230%	2.4709%		-0.0521%

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Ft Saint Vrain Unit 5	341 Structures and Improvements	(6)	2.5620%	2.4774%		-0.0846%
Ft Saint Vrain Unit 5	342 Fuel Holders, Producers, and Accessories	(6)	2.5620%	2.6238%		0.0618%
Ft Saint Vrain Unit 5	343 Prime Movers	(6)	2.5620%	3.1567%		0.5947%
Ft Saint Vrain Unit 5	344 Generators	(6)	2.5620%	2.5431%		-0.0189%
Ft Saint Vrain Unit 5	345 Accessory Electric Equipment	(6)	2.5620%	2.5365%		-0.0255%
Ft Saint Vrain Unit 5	345.2 Computers and Peripherals		2.5620%	2.5468%	(3)	-0.0152%
Ft Saint Vrain Unit 5	346 Miscellaneous Power Plant Equipment	(6)	2.5620%	2.5401%		-0.0219%
Ft Saint Vrain Unit 6	341 Structures and Improvements	(6)	2.5620%	2.4782%		-0.0838%
Ft Saint Vrain Unit 6	342 Fuel Holders, Producers, and Accessories	(6)	2.5620%	2.6246%		0.0626%
Ft Saint Vrain Unit 6	343 Prime Movers	(6)	2.5620%	3.1578%		0.5958%
Ft Saint Vrain Unit 6	344 Generators	(6)	2.5620%	2.5440%		-0.0180%
Ft Saint Vrain Unit 6	345 Accessory Electric Equipment	(6)	2.5620%	2.5376%		-0.0244%
Ft Saint Vrain Unit 6	345.2 Computers and Peripherals		2.5620%	2.5483%	(3)	-0.0137%
Ft Saint Vrain Unit 6	346 Miscellaneous Power Plant Equipment	(6)	2.5620%	2.4960%		-0.0660%
Ft Saint Vrain Common	341 Structures and Improvements		1.7200%	2.0845%		0.3645%
Ft Saint Vrain Common	342 Fuel Holders, Producers, and Accessories		1.7030%	2.3240%		0.6210%
Ft Saint Vrain Common	343 Prime Movers		2.7290%	3.1735%		0.4445%
Ft Saint Vrain Common	344 Generators		2.6890%	2.3105%		-0.3785%
Ft Saint Vrain Common	345 Accessory Electric Equipment		2.6970%	2.3240%		-0.3730%
Ft Saint Vrain Common	345.2 Computers and Peripherals		2.2020%	3.2462%		1.0442%
Ft Saint Vrain Common	346 Miscellaneous Power Plant Equipment		2.6290%	3.0945%		0.4655%
Ft. Lupton CT	341 Structures and Improvements		2.5600%	2.3627%		-0.1973%
Ft. Lupton CT	342 Fuel Holders, Producers, and Accessories		3.8900%	2.8058%		-1.0842%
Ft. Lupton CT	343 Prime Movers		0.0000%	3.2085%	(3)	3.2085%
Ft. Lupton CT	344 Generators		4.0260%	3.0846%		-0.9414%
Ft. Lupton CT	345 Accessory Electric Equipment		1.3660%	6.1215%		4.7555%
Ft. Lupton CT	345.2 Computers and Peripherals			3.2085%	(3)	3.2085%
Ft. Lupton CT	346 Miscellaneous Power Plant Equipment		1.4550%	1.4803%		0.0253%
Rocky Mountain	341 Structures and Improvements	(7)	2.8491%	2.7060%		-0.1431%
Rocky Mountain	342 Fuel Holders, Producers, and Accessories	(7)	2.8491%	3.1391%		0.2900%
Rocky Mountain	343 Prime Movers	(7)	2.8491%	3.1315%		0.2824%
Rocky Mountain	344 Generators	(7)	2.8491%	2.6522%		-0.1969%
Rocky Mountain	344 Generators	(7)	2.8491%	2.6522%		-0.1969%
Rocky Mountain	345 Accessory Electric Equipment	(7)	2.8491%	2.7567%		-0.0924%
Rocky Mountain	345.2 Computers and Peripherals	(7)	2.8491%	2.6587%	(3)	-0.1904%
Rocky Mountain	346 Miscellaneous Power Plant Equipment	(7)	2.8491%	2.6526%		-0.1965%
Valmont	341 Structures and Improvements		0.8200%	1.4055%		0.5855%
Valmont	342 Fuel Holders, Producers, and Accessories		1.3530%	1.7488%		0.3958%
Valmont	343 Prime Movers			2.3349%	(3)	2.3349%
Valmont	344 Generators		1.9020%	2.2941%		0.3921%
Valmont	345 Accessory Electric Equipment		4.5530%	3.1096%		-1.4434%
Valmont	345.2 Computers and Peripherals			2.3349%	(3)	2.3349%
Valmont	346 Miscellaneous Power Plant Equipment		4.8350%	3.0965%		-1.7385%
Wind to Hydrogen	344 Generators	(5)	6.6700%	5.2320%		-1.4380%

Public Service Company of Colorado
Comparison of Current and Proposed Depreciation Rates by Plant Account

<u>Unit or Account</u> <u>Number</u>	<u>Account Number and / or Description</u>	<u>Approved (1)</u>		<u>Proposed</u>		<u>Change</u>
		<u>Notes</u>	<u>Rate</u>	<u>Rate</u>	<u>Notes</u>	<u>Total Depr</u>
<u>TRANSMISSION PLANT</u>						
350.20	Land Rights		1.0300%	0.9980%		-0.0320%
352.00	Structures and Improvements		1.4400%	1.1916%		-0.2484%
352.00	Structures and Improvements	(7)	1.4400%	1.1916%		-0.2484%
353.00	Station Equipment		1.7800%	1.9792%		0.1992%
353.00	Station Equipment	(7)	1.7800%	1.9792%		0.1992%
354.00	Towers and Fixtures		1.1800%	1.4750%		0.2950%
355.00	Poles and Fixtures		1.6400%	2.2547%		0.6147%
356.00	Overhead Conductors and Devices		1.7900%	1.7817%		-0.0083%
357.00	Underground Conduit		1.9400%	1.6627%		-0.2773%
358.00	Underground Conductors and Devices		1.8800%	1.9945%		0.1145%
359.00	Roads and Trails		0.9700%	1.0825%		0.1125%
<u>DISTRIBUTION PLANT</u>						
360.20	Land Rights		1.0900%	0.9898%		-0.1002%
361.00	Structures and Improvements		1.7100%	1.5834%		-0.1266%
362.00	Station Equipment		2.0500%	1.8919%		-0.1581%
364.00	Poles, Towers and Fixtures		3.6500%	2.7020%		-0.9480%
365.00	Overhead Conductors and Devices		3.3100%	2.7400%		-0.5700%
366.00	Underground Conduit		1.9900%	1.7497%		-0.2403%
367.00	Underground Conductors and Devices		2.0500%	2.1815%		0.1315%
368.00	Line Transformers		2.2100%	2.2600%		0.0500%
369.00	Services		2.3300%	2.1540%		-0.1760%
369.10	Services-Overhead		2.3300%	2.4347%		0.1047%
369.20	Services-Underground		2.3300%	2.4311%		0.1011%
370.00	Meters		3.9700%	3.8122%		-0.1578%
370.20	Automated Meter Reading Equipment		8.8100%	7.5908%		-1.2192%
371.00	Installation on Customer Premises		1.0000%	4.4155%		3.4155%
373.00	Street Lighting and Signal Systems		2.9500%	2.9492%		-0.0008%
<u>ELECTRIC GENERAL PLANT</u>						
389.20	Land Rights		0.0000%	1.6667%		1.6667%
390.00	Structures and Improvements	(12)	4.1833%	2.2521%		-1.9312%
391.00	Office Furniture and Equipment		4.7500%	4.5583%		-0.1917%
391.20	Computer Hardware		20.0000%	16.2260%		-3.7740%
392.10	Transportation Equipment-Autos		9.0000%	7.1923%		-1.8077%
392.20	Transportation Equipment-Light Trucks		9.0000%	7.0136%		-1.9864%
392.30	Transportation Equipment-Trailers		9.0000%	3.1247%		-5.8753%
392.40	Transportation Equipment-Heavy Trucks		9.0000%	5.8937%		-3.1063%
393.00	Stores Equipment		3.1700%	3.1640%		-0.0060%
394.00	Tools, Shop and Garage Equipment		3.8000%	3.8445%		0.0445%
395.00	Laboratory Equipment		9.5000%	10.0000%		0.5000%
396.00	Power Operated Equipment		9.0000%	5.6340%		-3.3660%
397.00	Communication Equipment		6.6700%	6.3007%		-0.3693%
398.00	Miscellaneous Equipment		5.0000%	4.5977%		-0.4023%
<u>COMMON INTANGIBLE PLANT</u>						
301.00	Organization Costs					
302.00	Franchises and Consents	(9)	Various			
303.00	Misc Computer Software-3 Year		33.3333%	33.3333%		0.0000%
303.04	Misc Computer Software-7 Year		20.0000%	14.2857%		-5.7143%
303.04	Misc Computer Software-10 Year		10.0000%	10.0000%		0.0000%
303.04	Misc Computer Software-15 Year		10.0000%	6.6667%		-3.3333%

Public Service Company of Colorado
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<u>Unit or Account</u> <u>Number</u>	<u>Account Number and / or Description</u>	<u>Approved (1)</u>		<u>Proposed</u>		<u>Change</u>
		<u>Notes</u>	<u>Rate</u>	<u>Rate</u>	<u>Notes</u>	<u>Total Depr</u>
<u>COMMON GENERAL PLANT</u>						
389.20	Land Rights		0.0000%	1.6667%		1.6667%
390.00	Structures and Improvements	(12)	2.3855%	2.4191%		0.0336%
390.07	Structures and Improvements - Leasehold Improvements	(10)	Various			
390.85	Structures and Improvements - 1800 Larimer	(8)	Various			
391.00	Office Furniture and Equipment		4.7500%	4.9019%		0.1519%
391.04	Computer Hardware		20.0000%	16.3559%		-3.6441%
391.05	Computer Hardware - 3 Year Life		33.3300%	32.6080%		-0.7220%
392.10	Transportation Equipment - Automobiles		9.0000%	7.4233%		-1.5767%
392.20	Transportation Equipment - Light Trucks		9.0000%	7.3603%		-1.6397%
392.30	Transportation Equipment - Trailers		9.0000%	3.1677%		-5.8323%
392.40	Transportation Equipment - Heavy Trucks		9.0000%	6.1716%		-2.8284%
393.00	Stores Equipment		3.1700%	3.1640%		-0.0060%
394.00	Tools and Shop Equipment		3.8000%	3.9186%		0.1186%
395.00	Laboratory Equipment		9.5000%	9.9572%		0.4572%
396.00	Power Operated Equipment		9.0000%	5.8982%		-3.1018%
397.00	Communication Equipment		6.6700%	5.4453%		-1.2247%
398.00	Miscellaneous Equipment		5.0000%	4.6394%		-0.3606%
<u>Regulatory Assets Retired Generation Stations</u>						
<u>Life</u>						
182.20	Arapahoe		Various	14.2857%	(13)	Various
182.20	Cameo		Various	14.2857%	(13)	Various
182.20	Cherokee		Various	14.2857%	(13)	Various
182.20	Craig Unit 1	(2)		14.2857%	(13)	
182.20	Valmont		Various	14.2857%	(13)	Various
182.20	Zuni		Various	14.2857%	(13)	Various
<u>COR</u>						
182.20	Arapahoe		Various	14.2857%	(13)	Various
182.20	Cameo		Various	14.2857%	(13)	Various
182.20	Cherokee		Various	14.2857%	(13)	Various
182.20	Valmont		Various	14.2857%	(13)	Various
182.20	Zuni		Various	14.2857%	(13)	Various

Notes:

- (1) Approved Rates for Electric utility are from Docket No. 06S-234EG and Common utility are from Docket No. 02S-315EG, unless specified in the Notes column.
- (2) Intentionally left blank
- (3) There is currently no balance in these accounts. In the event plant is added to these accounts, PSCo requests authorization to use the depreciation rate listed, which represents the composite depreciation rate for each unit.
- (4) Depreciation rates from Docket 02S-315EG. These units and accounts were not addressed in 06S-234EG Rate Case.
- (5) Depreciation rates were utilized from Non-utility Wind prior to transfer to Electric Utility.
- (6) Depreciation rates for Comanche 3, FSV GT 5 and FSV GT 6 were approved in Docket 08S-520E.
- (7) Depreciation rates for Blue Spruce and Rocky Mountain were approved in CPUC Docket 11AL-947E. FERC subsequently required the Company to record an acquisition adjustment, resulting in depreciation calculated at net plant, plus amortization of the acquisition adjustment, per FERC Docket ER11-2853-000.
- (8) Amortized to the end of the lease term 6/2025.
- (9) Amortized over the terms of the franchise agreements or license.
- (10) Amortized over the lease term.
- (11) Depreciation rates for Cherokee Other Production Unit 5, 6, 7, and Common were approved in Docket No. 15A-0916E.
- (12) Composite depreciation accrual rate for General Account 390 Structures and Improvements.
- (13) This amortization percent of 14.2857%, represents the 7-year amortization period.