

Public Service Company of Colorado  
 Non-Regulated Activity Allocation Methods and Percentages  
 2018 Historical Test Year

<b>Allocation Pool</b>	<b>Allocation Method</b>	<b>Reasonableness of Allocation Method</b>	<b>Allocation Percentages</b>
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.	1.0937%
Common Administrative & General Costs	Labor Dollars	The allocation is reasonable because it is related to labor costs.	41.9084%