

March 24, 2020

VIA ELECTRONIC FILING

The Honorable Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, DC 20426

**Re: *Public Service Company of Colorado*  
Xcel Energy Operating Companies Open Access Transmission Tariff  
Docket No. ER20-\_\_\_\_-000  
Revised Effective Date for Change to Depreciation Rates**

Dear Secretary Bose:

Pursuant to section 205 of the Federal Power Act, 16 U.S.C. § 824d, part 35 of the Federal Energy Regulatory Commission's ("FERC" or "Commission") regulations, 18 C.F.R. § 35.13 (2019), Xcel Energy Services Inc.,<sup>1</sup> on behalf of Public Service Company of Colorado ("PSCo"),<sup>2</sup> submits revisions to the Xcel Energy Operating Companies Open Access Transmission Tariff ("Tariff")<sup>3</sup> to change the effective date of revisions to the Tariff previously accepted by the Commission in Docket No. ER20-251-001.

As discussed herein, the revisions to the Tariff accepted in Docket No. ER20-251-001 included updated depreciation rates and removed references to completed regulatory asset amortizations to correspond with the depreciation rates to be used in retail rates by PSCo in the State of Colorado. These revisions were accepted by the Commission on January 23, 2020 with an effective date of January 1, 2020.<sup>4</sup> However, in its transmittal letter in Docket No. ER20-251-000, XES explained that while the proposed depreciation rates had been approved by the Colorado Public Utilities Commission ("CoPUC"), the effective date of these depreciation rates in retail

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<sup>1</sup> XES is the service company subsidiary of Xcel Energy Inc. ("Xcel Energy"), the holding company parent of PSCo and the other Xcel Energy Operating Companies, namely, Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation (collectively "NSP" or the "NSP Companies"), and Southwestern Public Service Company ("SPS"). As such, XES makes filings with, and appears in proceedings before, the Commission on behalf of the Xcel Energy Operating Companies.

<sup>2</sup> PSCo is the designated e-Tariff filing entity for the Xcel Energy Tariff, consistent with the requirements of Order No. 714.

<sup>3</sup> Xcel Energy Operating Companies, FERC Electric Tariff, Second Revised Volume No. 1.

<sup>4</sup> *Xcel Energy Services Inc.*, Docket No. ER20-251-001 (Jan. 23, 2020) (delegated letter order) ("January Letter Order").

(continued . . . )

rates was at the time dependent upon further action by the CoPUC.<sup>5</sup> If the CoPUC set an effective date later than January 1, 2020, XES stated that a supplemental filing would be made to request a change in the effective date of the proposed Tariff revisions to more precisely align the depreciation rates set forth in the Tariff with the CoPUC's decision.

The CoPUC has since instituted an effective date of March 1, 2020 for the depreciation rates used in PSCo's retail rates. XES is thus submitting this filing to request that the effective date of the revisions to the Tariff accepted in Docket No. ER20-251-001 be delayed until March 1, 2020 to ensure consistency between the Commission-approved depreciation rates and the CoPUC-approved depreciation rates.

To accomplish this change in effective date, XES requests that the Commission accept: (i) a new eTariff record that reverts the Tariff to the version in effect prior to the changes made in Docket No. ER20-251-001 effective as of January 1, 2020; and (ii) a second eTariff record that incorporates the changes accepted in Docket No. ER20-251-001 effective as of March 1, 2020. These changes will effectively extend the depreciation rates that were in effect before the revisions made in ER20-251-001 became effective and will result in a refund to customers. XES respectfully requests waiver of the Commission's notice requirements to implement these effective dates.<sup>6</sup>

## I. BACKGROUND

PSCo is a wholly-owned subsidiary of Xcel Energy, a public utility holding company. PSCo is an integrated electric utility that, *inter alia*, generates, transmits, distributes, and sells electric energy at cost-based regulated rates to approximately 1.5 million retail customers in the State of Colorado subject to the regulator authority of the CoPUC.

PSCo provides open access wholesale transmission services to transmission customers under Parts II or III and ancillary-only services to ancillary service customers under Part IV of the Tariff, respectively. Approximately 82 percent of the transmission loads on the PSCo system are PSCo retail native loads; the remaining 18 percent are wholesale loads. PSCo also provides wholesale requirements sales service at cost-based rates to six municipal and cooperative customers under the Assured Power Tariff.<sup>7</sup> PSCo operates a Balancing Authority Area ("BAA") in the Western Interconnection region.

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<sup>5</sup> Public Service Company of Colorado, Revised Depreciation Rates in Table 25 to Attachment O-PSCo, Transmittal Letter at 10-11, Docket No. ER20-251-000 (Oct. 31, 2019) ("October Rate Filing"). The October Rate Filing and the subsequent amendment filed on December 12, 2019 are both incorporated herein by reference pursuant to 18 C.F.R. § 35.19.

<sup>6</sup> Contemporaneously with this filing, XES is also submitting a filing under section 205 of the Federal Power Act to revise similarly the effective date of the depreciation rates used in PSCo's Assured Power and Energy Requirements Tariff ("Assured Power Tariff") that the Commission approved in Docket No. ER20-261-000. Those tariff revisions are proposed to be effective the same date as the revisions proposed herein.

<sup>7</sup> The six customers are the City of Burlington, Colorado; the Town of Center, Colorado; Grand Valley Rural Power Lines, Inc.; Holy Cross Electric Association, Inc.; Intermountain Rural Electric Association; and

The PSCo transmission formula rate template was initially a historic test year template established by a settlement approved by the Commission in Docket No. ER04-1174-000 *et al.*<sup>8</sup> The previously effective transmission-related depreciation rates were approved by the CoPUC in 2007 and incorporated in the PSCo transmission formula rate template in Docket No. ER08-224, effective January 1, 2007.<sup>9</sup> The depreciation rates accepted in Docket No. ER08-224-000 were then incorporated into Table 25 of Attachment O-PSCo Transmission Formula Rate Template when PSCo changed to a forward looking rate template in Docket No. ER12-1589 *et al.*, which was resolved by settlement approved by the Commission.<sup>10</sup> The settlement tariff sheets in Docket No. ER12-1589 also added certain regulatory asset amortizations, and a lengthy list of PSCo production and distribution depreciation rates, to Table 25. The currently effective depreciation rates in Table 25 were updated in Docket No. ER20-251-001 and became effective January 1, 2020.<sup>11</sup>

## II. DESCRIPTION AND JUSTIFICATION OF PROPOSED TARIFF REVISIONS

PSCo has a longstanding practice of using the same depreciation rates for both retail electric services and wholesale services, which significantly simplifies PSCo's depreciation accounting. As indicated in the partial settlement agreement in Docket No. ER12-1589 *et al.* approved by the Commission provided that "Currently the depreciation rates for PSCo's retail and FERC jurisdictions are the same. PSCo will actively pursue any filings necessary to keep such rates synchronized."<sup>12</sup> Consistent with the settlement agreement in Docket No. ER12-1589, PSCo files from time to time to incorporate depreciation rate changes approved by the CoPUC into Attachment O-PSCo of the Tariff.

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Yampa Valley Electric Association, Inc. The Town of Center will no longer be a customer under PSCo's Assured Power Tariff beginning April 1, 2020.

<sup>8</sup> *Xcel Energy Services Inc.*, 115 FERC ¶ 61,011 (2006) (approving uncontested settlement resolving the Tariff transmission and ancillary services rates for both PSCo and its affiliate Southwestern Public Service Company).

<sup>9</sup> *Public Service Company of Colorado*, Docket No. ER08-224-000 (Jan. 4, 2008) (delegated letter order).

<sup>10</sup> *See Public Service Company of Colorado*, 145 FERC ¶ 61,266 (2013) (accepting partial settlement of all issues other than return on equity ("ROE") and requiring a compliance filing). *See also Public Service Company of Colorado*, 149 FERC ¶ 61,077 (2014) (accepting settlement of ROE issue). PSCo has filed certain revisions to the Attachment O-PSCo Template since Docket No. ER12-1589, but those tariff revisions did not modify the depreciation rates in Table 25. *See Public Service Company of Colorado*, 155 FERC ¶ 61,028 (2016); and *Public Service Company of Colorado*, Docket Nos. ER16-239-002 and ER16-1682-000 (Aug. 16, 2016) (delegated letter order) (accepting tariff revisions to establish pro-ratio of accumulated deferred income taxes).

<sup>11</sup> *See* January Letter Order.

<sup>12</sup> *Public Service Company of Colorado*, Offer of Partial Settlement, Docket No. ER12-1589-000 *et al.* (October 7, 2013), Section III.D.2.

(continued . . . )

On May 20, 2019, PSCo filed a new retail rate case in CoPUC Proceeding No. 19AL-0268E. In this proceeding, PSCo proposed to use the depreciation rates established in a Unanimous Comprehensive Settlement Agreement (the “16A-0231E Settlement Agreement”) from 2016 that provided a full and complete resolution of all issues raised in a prior rate case in CoPUC Proceeding No. 16A-0231E. An Administrative Law Judge recommended the CoPUC accept the 16A-0231E Settlement Agreement in a Decision mailed on December 13, 2016,<sup>13</sup> and the 16A-0231E Settlement Agreement became the decision of the CoPUC as a matter of law on January 2, 2017.<sup>14</sup> The 16A-0231E Settlement Agreement provided that the depreciation and amortization expense accruals resulting from the 16A-0231E Settlement Agreement were required to be used in developing revised electric service base rates in PSCo’s next general rate case. On February 11, 2020, the CoPUC issued a decision in CoPUC Proceeding No. 19AL-0268E that, *inter alia*, established an effective date of March 1, 2020 for the depreciation rates set forth in the 16A-0231E Settlement Agreement.<sup>15</sup>

Prior to the issuance of the CoPUC Decision, XES, on behalf of PSCo, filed revisions to Attachment O-PSCo of the Tariff in Docket No. ER20-251-000 to implement the depreciation rates from the 16A-0231E Settlement Agreement in time for the new depreciation rates to be incorporated into its calculation of its Estimated Rates for 2020 that were subsequently reflected in its annual update information filing that PSCo submitted to the Commission on January 10, 2020 in Docket No. ER12-1589-000. These new depreciation rates became effective January 1, 2020 pursuant to the Commission’s January Letter Order. At the time XES submitted the revisions in Docket No. ER20-251-000 on October 31, 2019, the CoPUC was expected to make the new depreciation rates effective at retail around January 1, 2020. However, XES acknowledged in its filing that the proceeding remained pending before the CoPUC and that the retail effective date remained uncertain. XES accordingly stated that it would make a supplemental filing if the CoPUC established an effective date later than January 1, 2020.

Now that the CoPUC has established an effective date for the depreciation rates used in PSCo’s retail rates, XES seeks to align the effective dates of the depreciation rates for both retail electric services and wholesale services by changing the effective date of the revisions accepted in Docket No. ER20-251-001 from January 1, 2020 to March 1, 2020. The proposed changes will preserve the synchronization of the depreciation rates applicable to retail and wholesale customers, consistent with the settlement in Docket No. ER12-1589.

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<sup>13</sup> See Decision No. R16-1143, *Recommended Decision of Administrative Law Judge Robert I. Garvey Granting Application as Modified by Settlement Agreement*, CoPUC Proceeding No. 16A-0231E (Mailed December 13, 2016).

<sup>14</sup> See § 40-6-114, Colorado Revised Statutes (“C.R.S.”); and 4 Code of Colorado Regulations (“C.C.R.”) 723-1-1505(a); “A recommended decision becomes the Commission’s decision unless, within 20 days or such additional time as the Commission may allow, any party files exceptions to the recommended decision or the Commission orders the recommended decision to be stayed.”

<sup>15</sup> See Decision No. C20-0096, issued February 11, 2020, *Decision Permanently Suspending Tariff Sheets; Granting Joint Motion to Approve Partial Settlement Agreement on Wildfire Mitigation; Denying Motion for Rates Effective January 1, 2020; Establishing Rates; and Requiring Filings*, CoPUC Proceeding No. 19AL-0268E (the “CoPUC Decision”).

### **III. INFORMATION RELATING TO THE EFFECT OF THE RATE CHANGE**

#### **A. Impact of Proposed Changes**

The proposed changes will align the PSCo wholesale transmission depreciation rates and amortizations with the similar rates and amortizations to be used in PSCo retail electric rates in the State of Colorado effective on the same date the effective changes. Because the changes to the depreciation rates accepted in Docket No. ER20-251-001 resulted in a rate increase for customers, the two-month delay in making these new rates effective proposed herein will result in a refund to customers of approximately \$0.1 million. These refunds plus interest will be implemented pursuant to PSCo's Transmission Formula Rate Implementation Procedures ("Protocols") set forth in Appendix 1 of Attachment O-PSCo in the Tariff.

#### **B. Requests for Waiver**

PSCo requests waiver of the requirements of 18 C.F.R. § 35.13 to the extent the rules would require the submission of cost of service statements in support of the enclosed revisions to the Tariff. The changes to the Tariff contemplated herein affect only the timing of the effectiveness of the changes the Commission accepted in Docket No. ER20-251-001. PSCo also respectfully requests that the Commission waive any requirement, including any other requirement of 18 C.F.R. § 35.13, that may be necessary to allow the proposed tariff changes to be accepted as proposed without modification or condition.

### **IV. PROPOSED EFFECTIVE DATE AND REQUEST FOR WAIVER OF NOTICE**

PSCo respectfully requests that the Commission grant waiver of its sixty (60) day prior notice requirement<sup>16</sup> and allow (i) a new eTariff record that reverts the Tariff to the version in effect prior to the changes made in Docket No. ER20-251-001 to become effective January 1, 2020; and (ii) a second eTariff record that incorporates the changes accepted in Docket No. ER20-251-001 to become effective March 1, 2020.

The Commission's policy with respect to waivers of the prior notice requirement permits the Commission to grant waiver if good cause is shown.<sup>17</sup> PSCo submits that good cause exists to grant the requested waiver because it will result in the consistent application of depreciation rates for both retail electric services and wholesale services, which significantly simplifies PSCo's depreciation accounting. Allowing the depreciation rates for wholesale services to match those rates used in retail electric services will also be consistent with PSCo's commitment to actively pursue measures to keep the rates synchronized pursuant to the settlement agreement accepted in

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<sup>16</sup> 18 C.F.R. § 35.3(a).

<sup>17</sup> 18 C.F.R. § 35.11; *see also Central Hudson Gas & Electric Corp.*, 60 FERC ¶ 61,106 at 61,339, *reh'g denied*, 61 FERC ¶ 61,189 (1992); *see also Prior Notice and Filing Requirements Under Part II of the Federal Power Act*, 64 FERC ¶ 61,139 at 61,984 *reh'g granted in part*, 65 FERC ¶ 61,081 (1993).

Docket No. ER12-1589. Lastly, the revised effective dates proposed herein will result in a refund to PSCo's customers, as discussed above in Section III.A.

**V. ADDITIONAL INFORMATION SUBMITTED IN SUPPORT OF FILING**

**A. Information Required by Section 35.13 of the Commission's Regulations, 18 C.F.R. § 35.13**

**1. Contents of Filing – Section 35.13(b)(1)**

In addition to this transmittal letter, this filing includes the following:

- Table 25, version 0.5.0 – The revised eTariff record that reverts Attachment O-PSCo of the Tariff to its status before the revisions accepted in ER20-251-001, to be effective January 1, 2020, in clean and redlined format; and
- Table 25, version 0.5.1 - The revised eTariff record that reflects the revisions accepted in ER20-251-001, to be effective March 1, 2020, in clean and redlined format.

**2. Requested Effective Date – Section 35.13(b)(2)**

See Section IV above.

**3. The Names and Addresses of Persons to Whom a Copy of the Rate Change Has Been Posted – Section 35.13(b)(3)**

An electronic notice of this filing will be served on the Colorado Public Utilities commission and all affected PSCo transmission service customers taking service under the PSCo Tariff. A courtesy copy will be served on the Director, Division of Electric Power Regulation (West). In addition, a copy of this filing will be available at the offices of PSCo at 1800 Larimer Street, Denver, Colorado.

**4. Brief Description of Rate Change – Section 35.13(b)(4)**

See Sections II and III above.

**5. Statement of Reasons for Rate Change – Section 35.13(b)(5)**

See Sections II and III above.

**6. Requisite Agreement for Rate Change – Section 35.13(b)(6)**

See Section II above.

**7. Statement Showing Expenses or Costs Included in Cost-of-Service Statements – Section 35.13(b)(7)**

None of the costs related to this filing have been alleged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory practices.

**B. Communications**

Correspondence and communications with respect to this filing should be sent to, and XES requests the Secretary include on the official service list, the following:<sup>18</sup>

Deborah Blair  
Director, Revenue Analysis  
Xcel Energy Services Inc.  
1800 Larimer St, Suite 1400  
Denver, CO 80202  
Telephone: (303) 294-2184  
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Liam Noailles  
Manager, Federal Regulatory Affairs  
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Mark P. Moeller  
Rotational Director, Capital Asset  
Accounting  
Xcel Energy Services Inc.  
414 Nicollet Mall – 401-3  
Minneapolis, MN 55401  
Telephone: (612) 330-5861  
Email: Mark.p.moeller@xcelenergy.com

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<sup>18</sup> To the extent necessary, XES respectfully requests waiver of Rule 203(b)(3) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.203(b), to permit all of the persons listed to be placed on the official service list for this proceeding.

The Honorable Kimberly D. Bose

March 24, 2020

Page 8

## V. CONCLUSION

For the reasons stated above, the PSCo respectfully requests that the Commission accept the revised e-Tariff records to be effective on January 1, 2020 and March 1, 2020, as discussed herein, without suspension, and grant any waivers necessary to allow the tariff sheets to be effective as proposed.

Please direct any questions regarding this filing to the undersigned.

Respectfully submitted,

/s/ Liam D. Noailles

Liam D. Noailles

Manager, Federal Regulatory Affairs

Xcel Energy Services Inc.

1800 Larimer St, Suite 1200

Denver, CO 80202

Telephone: (303) 571-2794

Email: [Liam.D.Noailles@xcelenergy.com](mailto:Liam.D.Noailles@xcelenergy.com)

Cc: Colorado Public Utilities Commission  
Director, Division of Electric Power Regulation (West)  
PSCo Tariff Customers



## **CERTIFICATE OF SERVICE**

I, Tracee J. Holte, hereby certify that I have this day served a notice of the enclosed document filing, electronically, on the Colorado Public Utilities Commission and each party designated on the official service list compiled by the Secretary in this proceeding.

Dated at Minneapolis, Minnesota this 24th day of March, 2020.

/s/ Tracee J. Holte

Tracee J. Holte

Xcel Energy Services Inc.

Transmission Business Analyst

414 Nicollet Mall, MP08

Minneapolis, MN 55401

(612) 330-6206

[tracee.j.holte@xcelenergy.com](mailto:tracee.j.holte@xcelenergy.com)

Proposed Effective Date: 1/1/2020

Approved Effective Date:

**Public Service Company of Colorado  
 Transmission Formula Rate Settlement Template  
 Twelve Months Ended December 31, 20XX  
 Depreciation and Amortization Rates  
 Utility Plant, Regulatory Assets, & Regulatory Liabilities**

**Table 25  
 WP\_H-1**

FERC Account	Name	Depreciation/ Amortization Rate (%)
<b>Electric Plant Acquisition Adjustment- Calpine Acquisition</b>		
114	Transmission Serving Transmission Rocky Mountain Energy Center-Amortization of 55 years ending in 2065.	1.8182
<b>Electric Intangible</b>		
302	Franchises and Consents	N/A <sup>1</sup>
303	Electric Intangible Software 5 Yr	20.00
303	Electric Intangible Software 10 Yr	10.00
<b>Steam Production</b>		
302	Franchises and Consents	3.33
302/303	Licenses	N/A <sup>5</sup>
310.2	Steam Production Land Rights	2.00
310.3	Steam Production Water Rights	2.00
311	Structures and Improvements	
	Arapahoe 3	2.28
	Arapahoe 4	4.89
	Arapahoe Unit C	6.47
	Cameo 1	1.93
	Cameo 2	1.96
	Cameo C	3.56
	Cherokee 1	21.33
	Cherokee 2	36.85
	Cherokee 3	7.07
	Cherokee 4	2.06
	Cherokee C	2.55
	Comanche 1	1.83
	Comanche 2	1.54
	Comanche 3	2.01
	Comanche C	1.68
	Craig 1	1.55
	Craig 2	1.53
	Craig C	1.58
	Hayden 1	1.87
	Hayden 2	1.53
	Hayden C	2.51
	Pawnee 1	1.57

Proposed Effective Date: 1/1/2020

Approved Effective Date:

	Pawnee C	2.86
	Valmont 5	6.74
	Valmont C	6.93
	Zuni 1	2.84
	Zuni 2	0.00
	Zuni C	3.31
312	Boiler Plant Equipment	
	Arapahoe 3	4.36
	Arapahoe 3 AQIR	15.84
	Arapahoe 4	6.39
	Arapahoe C	15.17
	Cameo 1	3.61
	Cameo 2	3.29
	Cameo C	2.87
	Cherokee 1	28.37
	Cherokee 2	45.08
	Cherokee 2 AQIR	59.98
	Cherokee 3	8.37
	Cherokee 3 AQIR	11.41
	Cherokee 4	1.91
	Cherokee 4 AQIR	6.67
	Cherokee C	3.06
	Cherokee C AQIR	6.67
	Comanche 1	2.17
	Comanche 2	2.01
	Comanche 3	2.01
	Comanche C	1.82
	Craig 1	1.66
	Craig 2	1.65
	Craig C	2.41
	Hayden 1	3.30
	Hayden 2	1.97
	Hayden C	2.85
	Pawnee 1	1.78
	Pawnee C	3.05
	Valmont 5	6.88
	Valmont 5 AQIR	8.95
	Valmont C	8.72
	Zuni 1	2.98
	Zuni 2	2.71
	Zuni C	3.43
312.2	Coal Cars	3.17
314	Turbogenerator Units	
	Arapahoe 3	2.58
	Arapahoe 4	7.66
	Arapahoe C	22.57
	Cameo 1	2.17
	Cameo 2	2.18

Proposed Effective Date: 1/1/2020

Approved Effective Date:

	Cameo C	4.49
	Cherokee 1	31.36
	Cherokee 2	39.51
	Cherokee 3	7.22
	Cherokee 4	1.94
	Cherokee C	5.07
	Comanche 1	1.90
	Comanche 2	1.83
	Comanche C	2.57
	Comanche 3	2.01
	Craig 1	2.82
	Craig 2	1.62
	Craig C	1.66
	Hayden 1	2.30
	Hayden 2	1.69
	Hayden C	3.04
	Pawnee 1	1.70
	Pawnee C	2.42
	Valmont 5	7.66
	Valmont C	9.97
	Zuni 1	2.99
	Zuni 2	16.65
	Zuni C	2.09
315	Accessory Electric Equipment	
	Arapahoe 3	4.66
	Arapahoe 4	4.27
	Arapahoe C	9.77
	Cameo 1	2.05
	Cameo 2	2.37
	Cameo C	3.24
	Cherokee 1	29.23
	Cherokee 2	45.26
	Cherokee 3	8.68
	Cherokee 4	1.78
	Cherokee C	2.16
	Comanche 1	1.71
	Comanche 2	1.81
	Comanche C	1.85
	Comanche 3	2.01
	Craig 1	1.62
	Craig 2	1.58
	Craig C	1.63
	Hayden 1	2.17
	Hayden 2	1.56
	Hayden C	2.77
	Pawnee 1	1.65
	Pawnee C	2.29
	Valmont 5	5.77

Proposed Effective Date: 1/1/2020

Approved Effective Date:

	Valmont C	7.52
	Zuni 1	2.76
	Zuni 2	2.96
	Zuni C	3.19
315.2	Boiler Controls	
	Arapahoe Unit 4	11.78
	Arapahoe C	5.53
	Cherokee 1	3.90
	Cherokee 2	3.67
	Cherokee 3	4.21
	Cherokee 4	4.72
	Cherokee C	3.47
	Comanche 1	4.02
	Comanche C	3.78
	Craig C	3.02
	Hayden 1	4.09
	Hayden 2	3.83
	Pawnee 1	3.09
	Pawnee C	2.78
	Valmont C	3.63
	Zuni C	7.66
316	Miscellaneous Power Plant Equipment	
	Arapahoe 4	8.71
	Arapahoe C	11.68
	Cameo 1	1.81
	Cameo 2	1.98
	Cameo C	2.84
	Cherokee 1	3.36
	Cherokee 2	67.52
	Cherokee 3	10.89
	Cherokee 4	1.60
	Cherokee C	2.34
	Comanche 1	1.51
	Comanche 2	1.49
	Comanche C	1.76
	Comanche 3	2.01
	Craig 1	1.58
	Craig 2	1.55
	Craig C	1.71
	Hayden 1	1.89
	Hayden 2	1.57
	Hayden C	2.56
	Pawnee 1	1.64
	Pawnee C	2.42
	Valmont 5	5.81
	Valmont C	5.96
	Zuni 1	5.20
	Zuni 2	0.00

Proposed Effective Date: 1/1/2020

Approved Effective Date:

	Zuni C	5.60
317	Asset Retirement Costs for Steam Production Plant	N/A <sup>6</sup>

**Hydraulic Production**

330	Hydro Production Land Rights	N/A <sup>7</sup>
331	Structures and Improvements	
	Ames	1.49
	Cabin Creek	1.06
	Georgetown	1.70
	Palisade	1.28
	Salida	1.84
	Shoshone	1.68
	Tacoma	1.41
332	Reservoirs, Dams and Waterways	
	Ames	1.56
	Cabin Creek	1.09
	Georgetown	2.31
	Salida	1.59
	Shoshone	0.86
	Tacoma	1.38
333	Water Wheels, Turbines and Generators	
	Ames	0.94
	Cabin Creek	1.23
	Georgetown	1.03
	Ouray	0.99
	Palisade	1.12
	Salida	0.71
	Shoshone	1.78
	Tacoma	1.85
334	Accessory Electric Equipment	
	Ames	2.47
	Cabin Creek	1.43
	Georgetown	1.61
	Palisade	1.70
	Salida	2.04
	Shoshone	2.31
	Tacoma	1.80
334.2	Computers	1.32
335	Miscellaneous Power Plant Equipment	
	Ames	1.83
	Cabin Creek	1.71
	Georgetown	2.88
	Salida	3.69
	Shoshone	2.83
	Tacoma	1.93
335.2	Recreation Facility	
	Ames	2.36
	Cabin Creek	1.55

Proposed Effective Date: 1/1/2020

Approved Effective Date:

	Georgetown	2.27
	Salida	3.33
	Tacoma	1.66
336	Road, RR, Bridge	
	Ames	2.40
	Cabin Creek	1.07
	Salida	2.67
	Shoshone	1.12
	Tacoma	1.33
<b>Other Production</b>		
340	Other Production Land Rights	2.00
341	Structures and Improvements	
	Alamosa	4.63
	Blue Spruce 1	2.69
	Blue Spruce 2	2.69
	Blue Spruce C	2.69
	Cherokee 5	2.57
	Cherokee 6	2.57
	Cherokee 7	2.57
	Fruita CT	0.89
	FSV GT 1	1.44
	FSV GT 2	2.34
	FSV GT 3	2.34
	FSV GT 4	2.49
	FSV GT 5	2.56
	FSV GT 6	2.56
	FSV GT C	1.72
	Ft Lupton CT	2.56
	Misc PP&E	2.34
	Rocky Mtn 1	2.85
	Rocky Mtn 2	2.85
	Rocky Mtn 3	2.85
	Rocky Mtn C	2.85
	Valmont CT	0.82
342	Fuel Holders, Products and Accessories	
	Alamosa	1.04
	Blue Spruce 1	2.69
	Blue Spruce 2	2.69
	Blue Spruce C	2.69
	Cherokee 5	2.57
	Cherokee 6	2.57
	Cherokee 7	2.57
	Fruita CT	1.04
	FSV GT 1	2.48
	FSV GT 2	2.85
	FSV GT 3	2.89
	FSV GT 4	2.53
	FSV GT 5	2.56
	FSV GT 6	2.56

Proposed Effective Date: 1/1/2020

Approved Effective Date:

	FSV GT C	1.70
	Ft Lupton CT	3.89
	Rocky Mtn 1	2.85
	Rocky Mtn 2	2.85
	Rocky Mtn 3	2.85
	Rocky Mtn C	2.85
	Valmont CT	1.35
343	Prime Movers	
	Blue Spruce 1	2.69
	Blue Spruce 2	2.69
	Blue Spruce C	2.69
	Cherokee 5	2.57
	Cherokee 6	2.57
	Cherokee 7	2.57
	FSV	2.07
	FSV GT 1	2.21
	FSV GT 2	2.32
	FSV GT 3	2.07
	FSV GT 4	2.07
	FSV GT 5	2.56
	FSV GT 6	2.56
	FSV GT C	2.73
	Rocky Mtn 1	2.85
	Rocky Mtn 2	2.85
	Rocky Mtn 3	2.85
	Rocky Mtn C	2.85
344	Generators	
	Alamosa	1.62
	Blue Spruce 1	2.69
	Blue Spruce 2	2.69
	Cherokee 5	2.57
	Cherokee 6	2.57
	Cherokee 7	2.57
	CO Wind Power	6.67
	Fruita CT	1.03
	FSV GT 1	1.42
	FSV GT 2	2.42
	FSV GT 3	2.73
	FSV GT 4	2.69
	FSV GT 5	2.56
	FSV GT 6	2.56
	FSV GT C	2.69
	Ft Lupton CT	4.03
	Rocky Mtn 1	2.85
	Rocky Mtn 2	2.85
	Rocky Mtn 3	2.85
	Valmont CT	1.90
345	Accessory Electric Equipment	
	Alamosa	3.75
	Blue Spruce 1	2.69



Proposed Effective Date: 1/1/2020

Approved Effective Date:

	Blue Spruce 2	2.69
	Blue Spruce C	2.69
	Cherokee 5	2.57
	Cherokee 6	2.57
	Cherokee 7	2.57
	Fruita CT	4.20
	FSV GT 1	1.44
	FSV GT 2	2.21
	FSV GT 3	2.21
	FSV GT 4	2.54
	FSV GT 5	2.56
	FSV GT 6	2.56
	FSV GT C	2.70
	Ft Lupton CT	1.37
	Rocky Mtn 1	2.85
	Rocky Mtn 2	2.85
	Rocky Mtn 3	2.85
	Rocky Mtn C	2.85
	Valmont CT	4.55
345.2	Computers	
	FSV GT 1	1.71
	FSV GT 2	2.21
	FSV GT 3	0.23
	FSV GT C	2.20
346	Miscellaneous Power Plant Equipment	
	Alamosa	0.98
	Blue Spruce 1	2.69
	Blue Spruce 2	2.69
	Blue Spruce C	2.69
	Cherokee 5	2.57
	Cherokee 6	2.57
	Cherokee 7	2.57
	Fruita CT	1.13
	FSV GT 1	1.49
	FSV GT 2	1.88
	FSV GT 3	1.88
	FSV GT 4	2.52
	FSV GT 5	2.56
	FSV GT 6	2.56
	FSV GT C	2.63
	Ft Lupton	1.46
	Rocky Mtn 1	2.85
	Rocky Mtn 2	2.85
	Rocky Mtn 3	2.85
	Rocky Mtn C	2.85
	Valmont CT	4.84
347	Asset Retirement Costs for Other Production Plant	N/A <sup>6</sup>

**Electric Transmission**

350.2	Land Rights	1.03
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Proposed Effective Date: 1/1/2020

Approved Effective Date:

352	Structures & Improvements	1.44
353	Station Equipment	1.78
354	Towers & Fixtures	1.18
355	Poles & Fixtures	1.64
356	OH Conductors & Devices	1.79
357	UG Conduit	1.94
358	UG Conductors & Devices	1.88
359	Roads & Trails	0.97
373	Street Lighting & Signal Systems	2.95
<b>Electric General</b>		
389	General Land Rights	N/A <sup>2</sup>
390	Structures and Improvements	4.88
390.1	General Buildings	2.98
390.2	Partitions	7.69
391	Office, Furniture and Equipment	4.75
391.1	Leased Partitions	5.00
391.2	Computers	20.00
392	Transportation Equipment	9.00
393	Stores Equipment	3.17
394	Tools Shop Equipment	3.80
395	Laboratory Equipment	9.50
396	Power Operated Equipment	9.00
397	Communications Equipment	6.67
398	Miscellaneous Equipment	5.00
<b>Common Intangible</b>		
302	Franchises and Consents	N/A <sup>1</sup>
303	Electric Intangible Software 3 Yr	33.3333
303	Electric Intangible Software 7 Yr	14.2857
303	Electric Intangible Software 10 Yr	10.0000
303	Electric Intangible Software 15 Yr	6.6667
<b>Common General</b>		
389	General Land Rights	1.6667
390	Structures and Improvements	2.4191
390	1800 Larimer Leasehold Improvements	N/A <sup>1</sup>
390	Leasehold Improvements	N/A <sup>1</sup>
391	Office, Furniture and Equipment	4.9019
391.05	Computers 3 Year	32.6080
391.04	Computers	16.3559
392.1	Transportation Equipment – Automobile	7.4233
392.2	Transportation Equipment – Light Trucks	7.3603
392.3	Transportation Equipment – Trailers	3.1677
392.4	Transportation Equipment – Heavy Trucks	6.1716
393	Stores Equipment	3.1640
394	Tools Shop Equipment	3.9186

Proposed Effective Date: 1/1/2020

Approved Effective Date:

395	Laboratory Equipment	9.9572
396	Power Operated Equipment	5.8982
397	Communications Equipment	5.4453
398	Miscellaneous Equipment	4.6394

Notes:

The Depreciation Rates were accepted in Docket ER08-224-000, Docket ER11-2853 and/or Docket ER19-XXX and will not change absent a section 205 or 206 FPA filing.

- 1 Electric Intangible Franchises and Leasehold Improvements are amortized over the life of the Agreement.
- 2 No Electric General Land Rights at December 31, 2010. To the extent PSCo acquires land rights, PSCo will make a section 205 FPA filing for approval of the depreciation rates.
- 3 The revised Common Utility Plant depreciation rates accepted in Docket ER19-XXX will be reflected effective January 1, 2018 (with the 2018 True-up).

Public Service Company of Colorado  
 Transmission Formula Rate Settlement Template  
 Twelve Months Ended December 31, 20XX  
 Depreciation and Amortization Rates  
 Utility Plant, Regulatory Assets, & Regulatory Liabilities

Table 25  
 WP\_H-1

FERC Account	Name	Depreciation/ Amortization Rate (%)
<b>Electric Plant Acquisition Adjustment- Calpine Acquisition</b>		
114	Transmission Serving Transmission Rocky Mountain Energy Center-Amortization of 55 years ending in 2065.	1.8182%

Unit or Account Number	Account Number and / or Description	Total Depreciation Rate	Notes
<b>ELECTRIC INTANGIBLE PLANT</b>			
301.00	Organization Costs		
302.00	Franchises and Consents		(-)
303.00	Miscellaneous Intangible Plant		(-)
303.40	Misc Computer Software - 3 Year	33.3333%	
303.40	Misc Computer Software - 7 Year	14.2857%	
303.40	Misc Computer Software - 10 Year	10.0000%	
303.40	Misc Computer Software - 15 Year	6.6667%	
<b>STEAM PRODUCTION PLANT</b>			
Cameo-Common	310.2 Land Rights	0.0000%	
Cherokee Unit 2-SC	314 Turbogenerator Units	6.2882%	
Cherokee Unit 2-SC	315 Accessory Electric Equipment	4.2023%	
Cherokee Unit 4	311 Structures and Improvements	5.5181%	
Cherokee Unit 4	312 Boiler Plant Equipment	5.7528%	
Cherokee Unit 4	312 Boiler Plant Equipment AQIR	6.6667%	
Cherokee Unit 4	314 Turbogenerator Units	5.3196%	
Cherokee Unit 4	315 Accessory Electric Equipment	5.1262%	
Cherokee Unit 4	315.2 Computers and Peripherals	6.1515%	
Cherokee Unit 4	316 Miscellaneous Power Plant Equipment	8.1835%	
Cherokee-Common	310.2 Land Rights	4.5863%	
Cherokee-Common	310.3 Water Rights	5.6505%	
Cherokee-Common	311 Structures and Improvements	6.4425%	
Cherokee-Common	312 Boiler Plant Equipment	6.5748%	

Cherokee-Common	312-Boiler-Plant-Equipment-AQIR	6.6667%
Cherokee-Common	314-Turbogenerator-Units	5.2816%
Cherokee-Common	315-Accessory-Electric-Equipment	5.1872%
Cherokee-Common	315.2-Computers-and-Peripherals	5.5587%
Cherokee-Common	316-Miscellaneous-Power-Plant-Equipment	7.3020%
Coal-Cars	312-Boiler-Plant-Equipment	4.7285%
Comanche-Unit-1	311-Structures-and-Improvements	2.9734%
Comanche-Unit-1	312-Boiler-Plant-Equipment	3.8982%
Comanche-Unit-1	314-Turbogenerator-Units	3.4614%
Comanche-Unit-1	315-Accessory-Electric-Equipment	3.0711%
Comanche-Unit-1	315.2-Computers-and-Peripherals	3.4460%
Comanche-Unit-1	316-Miscellaneous-Power-Plant-Equipment	2.7369%
Comanche-Unit-2	311-Structures-and-Improvements	2.5843%
Comanche-Unit-2	312-Boiler-Plant-Equipment	3.5390%
Comanche-Unit-2	314-Turbogenerator-Units	3.0138%
Comanche-Unit-2	315-Accessory-Electric-Equipment	2.8577%
Comanche-Unit-2	315.2-Computers-and-Peripherals	3.3694%
Comanche-Unit-2	316-Miscellaneous-Power-Plant-Equipment	2.5649%
Comanche-Unit-3	310.2-Land-Rights	1.7044%
Comanche-Unit-3	311-Structures-and-Improvements	1.8055%
Comanche-Unit-3	312-Boiler-Plant-Equipment	1.9153%
Comanche-Unit-3	314-Turbogenerator-Units	1.9262%
Comanche-Unit-3	315-Accessory-Electric-Equipment	1.7829%
Comanche-Unit-3	315.2-Computers-and-Peripherals	1.8926%
Comanche-Unit-3	316-Miscellaneous-Power-Plant-Equipment	2.0464%
Comanche-Common	311-Structures-and-Improvements	2.0267%
Comanche-Common	312-Boiler-Plant-Equipment	2.2313%
Comanche-Common	314-Turbogenerator-Units	2.2249%
Comanche-Common	315-Accessory-Electric-Equipment	1.9478%
Comanche-Common	315.2-Computers-and-Peripherals	2.1863%
Comanche-Common	316-Miscellaneous-Power-Plant-Equipment	2.2513%
Craig-Unit-1	311-Structures-and-Improvements	5.1716%
Craig-Unit-1	312-Boiler-Plant-Equipment	4.9996%
Craig-Unit-1	314-Turbogenerator-Units	10.9781%
Craig-Unit-1	315-Accessory-Electric-Equipment	5.9522%
Craig-Unit-1	315.2-Computers-and-Peripherals	5.5241%
Craig-Unit-1	316-Miscellaneous-Power-Plant-Equipment	4.7394%
Craig-Unit-2	311-Structures-and-Improvements	2.3957%
Craig-Unit-2	312-Boiler-Plant-Equipment	2.5146%
Craig-Unit-2	314-Turbogenerator-Units	3.0040%
Craig-Unit-2	315-Accessory-Electric-Equipment	2.4474%

Craig Unit 2	315.2 Computers and Peripherals	2.5855%
Craig Unit 2	316 Miscellaneous Power Plant Equipment	2.4521%
Craig Common	311 Structures and Improvements	2.7072%
Craig Common	312 Boiler Plant Equipment	3.6004%
Craig Common	314 Turbogenerator Units	3.1493%
Craig Common	315 Accessory Electric Equipment	2.6916%
Craig Common	315.2 Computers and Peripherals	2.9146%
Craig Common	316 Miscellaneous Power Plant Equipment	3.4009%
Hayden Unit 1	311 Structures and Improvements	2.8250%
Hayden Unit 1	312 Boiler Plant Equipment	4.8475%
Hayden Unit 1	314 Turbogenerator Units	3.5009%
Hayden Unit 1	315 Accessory Electric Equipment	3.0672%
Hayden Unit 1	315.2 Computers and Peripherals	6.3914%
Hayden Unit 1	316 Miscellaneous Power Plant Equipment	2.8391%
Hayden Unit 2	311 Structures and Improvements	3.8168%
Hayden Unit 2	312 Boiler Plant Equipment	3.0083%
Hayden Unit 2	314 Turbogenerator Units	2.8087%
Hayden Unit 2	315 Accessory Electric Equipment	2.6379%
Hayden Unit 2	315.2 Computers and Peripherals	4.9993%
Hayden Unit 2	316 Miscellaneous Power Plant Equipment	2.5002%
Hayden Common	311 Structures and Improvements	4.9803%
Hayden Common	312 Boiler Plant Equipment	4.5606%
Hayden Common	314 Turbogenerator Units	5.3967%
Hayden Common	315 Accessory Electric Equipment	4.5693%
Hayden Common	315.2 Computers and Peripherals	4.7336%
Hayden Common	316 Miscellaneous Power Plant Equipment	6.1166%
Pawnee Unit 1	311 Structures and Improvements	2.2050%
Pawnee Unit 1	312 Boiler Plant Equipment	3.0371%
Pawnee Unit 1	314 Turbogenerator Units	2.4585%
Pawnee Unit 1	315 Accessory Electric Equipment	2.2074%
Pawnee Unit 1	315.2 Computers and Peripherals	3.2420%
Pawnee Unit 1	316 Miscellaneous Power Plant Equipment	2.3297%
Pawnee Common	311 Structures and Improvements	6.7754%
Pawnee Common	312 Boiler Plant Equipment	6.9614%
Pawnee Common	314 Turbogenerator Units	6.5777%
Pawnee Common	315 Accessory Electric Equipment	5.9674%
Pawnee Common	315.2 Computers and Peripherals	6.8823%
Pawnee Common	316 Miscellaneous Power Plant Equipment	6.6584%
Zuni Common	310.3 Water Rights	0.0000%

HYDRAULIC PRODUCTION PLANT

Ames	331 Structures and Improvements	2.3793%
Ames	332 Reservoirs, Dams and Waterways	3.0421%
Ames	333 Waterwheels, Turbines and Generators	2.3055%
Ames	334 Accessory Electric Equipment	2.9670%
Ames	334.2 Computers and Peripherals	3.0074%
Ames	335 Misc. Power Plant Equipment	2.6837%
Ames	335.2 Recreational Facilities	2.8217%
Ames	336 Roads, Railroads and Bridges	2.7612%
Cabin Creek	331 Structures and Improvements	2.7279%
Cabin Creek	332 Reservoirs, Dams and Waterways	2.5022%
Cabin Creek	333 Waterwheels, Turbines and Generators	2.8618%
Cabin Creek	334 Accessory Electric Equipment	2.9371%
Cabin Creek	334.2 Computers and Peripherals	2.8036%
Cabin Creek	335 Misc. Power Plant Equipment	2.6804%
Cabin Creek	335.2 Recreational Facilities	2.9179%
Cabin Creek	336 Roads, Railroads and Bridges	2.4036%
Georgetown	331 Structures and Improvements	4.9606%
Georgetown	332 Reservoirs, Dams and Waterways	5.1769%
Georgetown	333 Waterwheels, Turbines and Generators	4.2262%
Georgetown	334 Accessory Electric Equipment	5.1803%
Georgetown	334.2 Computers and Peripherals	5.1616%
Georgetown	335 Misc. Power Plant Equipment	4.5983%
Georgetown	335.2 Recreational Facilities	5.1524%
Georgetown	336 Roads, Railroads and Bridges	5.1616%
Salida	331 Structures and Improvements	15.5793%
Salida	332 Reservoirs, Dams and Waterways	17.9323%
Salida	333 Waterwheels, Turbines and Generators	14.7550%
Salida	334 Accessory Electric Equipment	15.5893%
Salida	334.2 Computers and Peripherals	17.5215%
Salida	335 Misc. Power Plant Equipment	14.0135%
Salida	335.2 Recreational Facilities	16.8030%
Salida	336 Roads, Railroads and Bridges	15.0956%
Shoshone	331 Structures and Improvements	2.2603%
Shoshone	332 Reservoirs, Dams and Waterways	2.0428%
Shoshone	333 Waterwheels, Turbines and Generators	2.1271%
Shoshone	334 Accessory Electric Equipment	2.3660%
Shoshone	334.2 Computers and Peripherals	2.1285%
Shoshone	335 Misc. Power Plant Equipment	2.1746%
Shoshone	335.2 Recreational Facilities	2.1285%
Shoshone	336 Roads, Railroads and Bridges	1.6213%
Tacoma	331 Structures and Improvements	3.0252%

Tacoma	332 Reservoirs, Dams and Waterways	3.8517%
Tacoma	333 Waterwheels, Turbines and Generators	3.4758%
Tacoma	334 Accessory Electric Equipment	3.7017%
Tacoma	334.2 Computers and Peripherals	3.7233%
Tacoma	335 Misc. Power Plant Equipment	3.1796%
Tacoma	335.2 Recreational Facilities	3.1806%
Tacoma	336 Roads, Railroads and Bridges	2.8330%

OTHER PRODUCTION PLANT

Alamosa	341 Structures and Improvements	3.8389%
Alamosa	342 Fuel Holders, Producers, and Accessories	1.5181%
Alamosa	343 Prime Movers	2.6280%
Alamosa	344 Generators	1.8092%
Alamosa	345 Accessory Electric Equipment	7.2037%
Alamosa	345.2 Computers and Peripherals	2.6280%
Alamosa	346 Miscellaneous Power Plant Equipment	7.4631%

Blue Spruce	341 Structures and Improvements	2.6031%
Blue Spruce	342 Fuel Holders, Producers, and Accessories	2.6031%
Blue Spruce	343 Prime Movers	2.6031%
Blue Spruce	344 Generators	2.6025%
Blue Spruce	345 Accessory Electric Equipment	2.8604%
Blue Spruce	345.2 Computers and Peripherals	2.6031%
Blue Spruce	346 Miscellaneous Power Plant Equipment	2.6031%

Cherokee 5-7	341 Structures and Improvements	2.5358%
Cherokee 5-7	342 Fuel Holders, Producers, and Accessories	2.7523%
Cherokee 5-7	343 Prime Movers	2.7453%
Cherokee 5-7	344 Generators	2.6307%
Cherokee 5-7	345 Accessory Electric Equipment	2.6200%
Cherokee 5-7	345.2 Computers and Peripherals	2.6312%
Cherokee 5-7	346 Miscellaneous Power Plant Equipment	2.5614%

Cheyenne Ridge Wind	340 Land Rights	4.0000%
Cheyenne Ridge Wind	341 Structures and Improvements	4.3400%
Cheyenne Ridge Wind	342 Fuel Holders, Producers, and Accessories	4.3400%
Cheyenne Ridge Wind	343 Prime Movers	4.3400%
Cheyenne Ridge Wind	344 Generators	4.3400%
Cheyenne Ridge Wind	345 Accessory Electric Equipment	4.3400%
Cheyenne Ridge Wind	345.2 Computers and Peripherals	4.3400%
Cheyenne Ridge Wind	346 Miscellaneous Power Plant Equipment	4.3400%

Fruita	340 Land Rights	1.1052%
Fruita	341 Structures and Improvements	1.5613%
Fruita	342 Fuel Holders, Producers, and Accessories	3.0408%



Fruita	343-Prime Movers	2.3778%
Fruita	344-Generators	1.8005%
Fruita	345-Accessory Electric Equipment	4.2196%
Fruita	345.2-Computers and Peripherals	2.3778%
Fruita	346-Miscellaneous Power-Plant Equipment	7.7488%
Ft-Saint-Vrain-Unit-1	341-Structures and Improvements	1.6188%
Ft-Saint-Vrain-Unit-1	342-Fuel Holders, Producers, and Accessories	2.1538%
Ft-Saint-Vrain-Unit-1	343-Prime Movers	3.3481%
Ft-Saint-Vrain-Unit-1	344-Generators	2.2035%
Ft-Saint-Vrain-Unit-1	345-Accessory Electric Equipment	2.0974%
Ft-Saint-Vrain-Unit-1	345.2-Computers and Peripherals	1.8621%
Ft-Saint-Vrain-Unit-1	346-Miscellaneous Power-Plant Equipment	1.6657%
Ft-Saint-Vrain-Unit-2	341-Structures and Improvements	3.7307%
Ft-Saint-Vrain-Unit-2	342-Fuel Holders, Producers, and Accessories	2.8630%
Ft-Saint-Vrain-Unit-2	343-Prime Movers	3.7520%
Ft-Saint-Vrain-Unit-2	344-Generators	2.5164%
Ft-Saint-Vrain-Unit-2	345-Accessory Electric Equipment	3.5782%
Ft-Saint-Vrain-Unit-2	345.2-Computers and Peripherals	2.5607%
Ft-Saint-Vrain-Unit-2	346-Miscellaneous Power-Plant Equipment	3.3646%
Ft-Saint-Vrain-Unit-3	341-Structures and Improvements	3.4230%
Ft-Saint-Vrain-Unit-3	342-Fuel Holders, Producers, and Accessories	3.7272%
Ft-Saint-Vrain-Unit-3	343-Prime Movers	3.9156%
Ft-Saint-Vrain-Unit-3	344-Generators	3.2332%
Ft-Saint-Vrain-Unit-3	345-Accessory Electric Equipment	3.7374%
Ft-Saint-Vrain-Unit-3	345.2-Computers and Peripherals	3.4230%
Ft-Saint-Vrain-Unit-3	346-Miscellaneous Power-Plant Equipment	3.7636%
Ft-Saint-Vrain-Unit-4	341-Structures and Improvements	1.6102%
Ft-Saint-Vrain-Unit-4	342-Fuel Holders, Producers, and Accessories	2.5550%
Ft-Saint-Vrain-Unit-4	343-Prime Movers	3.8916%
Ft-Saint-Vrain-Unit-4	344-Generators	2.5798%
Ft-Saint-Vrain-Unit-4	345-Accessory Electric Equipment	2.5161%
Ft-Saint-Vrain-Unit-4	345.2-Computers and Peripherals	2.5511%
Ft-Saint-Vrain-Unit-4	346-Miscellaneous Power-Plant Equipment	2.4709%
Ft-Saint-Vrain-Unit-5	341-Structures and Improvements	2.4774%
Ft-Saint-Vrain-Unit-5	342-Fuel Holders, Producers, and Accessories	2.6238%
Ft-Saint-Vrain-Unit-5	343-Prime Movers	3.1567%
Ft-Saint-Vrain-Unit-5	344-Generators	2.5431%
Ft-Saint-Vrain-Unit-5	345-Accessory Electric Equipment	2.5365%
Ft-Saint-Vrain-Unit-5	345.2-Computers and Peripherals	2.5468%
Ft-Saint-Vrain-Unit-5	346-Miscellaneous Power-Plant Equipment	2.5401%
Ft-Saint-Vrain-Unit-6	341-Structures and Improvements	2.4782%
Ft-Saint-Vrain-Unit-6	342-Fuel Holders, Producers, and Accessories	2.6246%

Ft-Saint-Vrain-Unit-6	343-Prime Movers	3.1578%
Ft-Saint-Vrain-Unit-6	344-Generators	2.5440%
Ft-Saint-Vrain-Unit-6	345-Accessory Electric Equipment	2.5376%
Ft-Saint-Vrain-Unit-6	345.2-Computers and Peripherals	2.5483%
Ft-Saint-Vrain-Unit-6	346-Miscellaneous Power-Plant Equipment	2.4960%
Ft-Saint-Vrain-Common	341-Structures and Improvements	2.0845%
Ft-Saint-Vrain-Common	342-Fuel Holders, Producers, and Accessories	2.3240%
Ft-Saint-Vrain-Common	343-Prime Movers	3.1735%
Ft-Saint-Vrain-Common	344-Generators	2.3105%
Ft-Saint-Vrain-Common	345-Accessory Electric Equipment	2.3240%
Ft-Saint-Vrain-Common	345.2-Computers and Peripherals	3.2462%
Ft-Saint-Vrain-Common	346-Miscellaneous Power-Plant Equipment	3.0945%
Ft-Lupton-CT	341-Structures and Improvements	2.3627%
Ft-Lupton-CT	342-Fuel Holders, Producers, and Accessories	2.8058%
Ft-Lupton-CT	343-Prime Movers	3.2085%
Ft-Lupton-CT	344-Generators	3.0846%
Ft-Lupton-CT	345-Accessory Electric Equipment	6.1215%
Ft-Lupton-CT	345.2-Computers and Peripherals	3.2085%
Ft-Lupton-CT	346-Miscellaneous Power-Plant Equipment	1.4803%
Rocky-Mountain	341-Structures and Improvements	2.7060%
Rocky-Mountain	342-Fuel Holders, Producers, and Accessories	3.1391%
Rocky-Mountain	343-Prime Movers	3.1315%
Rocky-Mountain	344-Generators	2.6522%
Rocky-Mountain	345-Accessory Electric Equipment	2.7567%
Rocky-Mountain	345.2-Computers and Peripherals	2.6587%
Rocky-Mountain	346-Miscellaneous Power-Plant Equipment	2.6526%
Rush-Creek-Wind	340-Land Rights	4.0000%
Rush-Creek-Wind	341-Structures and Improvements	4.3400%
Rush-Creek-Wind	342-Fuel Holders, Producers, and Accessories	4.3400%
Rush-Creek-Wind	343-Prime Movers	4.3400%
Rush-Creek-Wind	344-Generators	4.3400%
Rush-Creek-Wind	345-Accessory Electric Equipment	4.3400%
Rush-Creek-Wind	345.2-Computers and Peripherals	4.3400%
Rush-Creek-Wind	346-Miscellaneous Power-Plant Equipment	4.3400%
Valmont	341-Structures and Improvements	1.4055%
Valmont	342-Fuel Holders, Producers, and Accessories	1.7488%
Valmont	343-Prime Movers	2.3349%
Valmont	344-Generators	2.2941%
Valmont	345-Accessory Electric Equipment	3.1096%
Valmont	345.2-Computers and Peripherals	2.3349%
Valmont	346-Miscellaneous Power-Plant Equipment	3.0965%
Wind-to-Hydrogen	344-Generators	5.2320%

TRANSMISSION PLANT

350.2	Land Rights	0.9980%
352	Structures and Improvements	1.1916%
353	Station Equipment	1.9792%
354	Towers and Fixtures	1.4750%
355	Poles and Fixtures	2.2547%
356	Overhead Conductors and Devices	1.7817%
357	Underground Conduit	1.6627%
358	Underground Conductors and Devices	1.9945%
359	Roads and Trails	1.0825%

DISTRIBUTION PLANT

360.2	Land Rights	0.9898%
361	Structures and Improvements	1.5834%
362	Station Equipment	1.8919%
364	Poles, Towers and Fixtures	2.7020%
365	Overhead Conductors and Devices	2.7400%
366	Underground Conduit	1.7497%
367	Underground Conductors and Devices	2.1815%
368	Line Transformers	2.2600%
369	Services	2.1540%
369.1	Services-Overhead	2.4347%
369.2	Services-Underground	2.4311%
370	Meters	3.8122%
370.2	Automated Meter Reading Equipment	7.5908%
371	Installation on Customer Premises	4.4155%
373	Street Lighting and Signal Systems	2.9492%

ELECTRIC GENERAL PLANT

389.2	Land Rights	1.6667%
390	Structures and Improvements	2.2521%
391	Office Furniture and Equipment	4.5583%
391.2	Computer Hardware	16.2260%
392.1	Transportation Equipment-Autos	7.1923%
392.2	Transportation Equipment-Light Trucks	7.0136%
392.3	Transportation Equipment-Trailers	3.1247%
392.4	Transportation Equipment-Heavy Trucks	5.8937%
393	Stores Equipment	3.1640%
394	Tools, Shop and Garage Equipment	3.8445%
395	Laboratory Equipment	10.0000%
396	Power Operated Equipment	5.6340%

397	Communication Equipment	6.3007%
398	Miscellaneous Equipment	4.5977%

COMMON INTANGIBLE PLANT (4)

301	Organization Costs		
302	Franchises and Consents		(1)
303	Misc Computer Software-3 Year	33.3333%	
303.04	Misc Computer Software-7 Year	14.2857%	
303.04	Misc Computer Software-10 Year	10.0000%	
303.04	Misc Computer Software-15 Year	6.6667%	

COMMON GENERAL PLANT (4)

389.2	Land Rights	1.6667%	
390	Structures and Improvements	2.4191%	
390.07	Structures and Improvements—Leasehold Improvements		(2)
390.85	Structures and Improvements—1800 Larimer		(3)
391	Office Furniture and Equipment	4.9019%	
391.04	Computer Hardware	16.3559%	
391.05	Computer Hardware—3 Year Life	32.6080%	
392.1	Transportation Equipment—Automobiles	7.4233%	
392.2	Transportation Equipment—Light Trucks	7.3603%	
392.3	Transportation Equipment—Trailers	3.1677%	
392.4	Transportation Equipment—Heavy Trucks	6.1716%	
393	Stores Equipment	3.1640%	
394	Tools and Shop Equipment	3.9186%	
395	Laboratory Equipment	9.9572%	
396	Power Operated Equipment	5.8982%	
397	Communication Equipment	5.4453%	
398	Miscellaneous Equipment	4.6394%	

Notes:

- (1) Amortized over the terms of the franchise agreements or license.
- (2) Amortized over the lease term.
- (3) Amortized to the end of the lease term 6/2025.
- (4) The revised Common Utility Plant depreciation rates accepted in Docket ER19-2077 will be reflected effective January 1, 2018 (with the 2018 True-up).

Electric Intangible

<u>302</u>	<u>Franchises and Consents</u>	<u>N/A<sup>1</sup></u>
<u>303</u>	<u>Electric Intangible Software 5 Yr</u>	<u>20.00</u>
<u>303</u>	<u>Electric Intangible Software 10 Yr</u>	<u>10.00</u>

Steam Production

<u>302</u>	<u>Franchises and Consents</u>	<u>3.33</u>
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<u>302/303</u>	<u>Licenses</u>	<u>N/A<sup>5</sup></u>
<u>310.2</u>	<u>Steam Production Land Rights</u>	<u>2.00</u>
<u>310.3</u>	<u>Steam Production Water Rights</u>	<u>2.00</u>
<u>311</u>	<u>Structures and Improvements</u>	
	<u>Arapahoe 3</u>	<u>2.28</u>
	<u>Arapahoe 4</u>	<u>4.89</u>
	<u>Arapahoe Unit C</u>	<u>6.47</u>
	<u>Cameo 1</u>	<u>1.93</u>
	<u>Cameo 2</u>	<u>1.96</u>
	<u>Cameo C</u>	<u>3.56</u>
	<u>Cherokee 1</u>	<u>21.33</u>
	<u>Cherokee 2</u>	<u>36.85</u>
	<u>Cherokee 3</u>	<u>7.07</u>
	<u>Cherokee 4</u>	<u>2.06</u>
	<u>Cherokee C</u>	<u>2.55</u>
	<u>Comanche 1</u>	<u>1.83</u>
	<u>Comanche 2</u>	<u>1.54</u>
	<u>Comanche 3</u>	<u>2.01</u>
	<u>Comanche C</u>	<u>1.68</u>
	<u>Craig 1</u>	<u>1.55</u>
	<u>Craig 2</u>	<u>1.53</u>
	<u>Craig C</u>	<u>1.58</u>
	<u>Hayden 1</u>	<u>1.87</u>
	<u>Hayden 2</u>	<u>1.53</u>
	<u>Hayden C</u>	<u>2.51</u>
	<u>Pawnee 1</u>	<u>1.57</u>
	<u>Pawnee C</u>	<u>2.86</u>
	<u>Valmont 5</u>	<u>6.74</u>
	<u>Valmont C</u>	<u>6.93</u>
	<u>Zuni 1</u>	<u>2.84</u>
	<u>Zuni 2</u>	<u>0.00</u>
	<u>Zuni C</u>	<u>3.31</u>
<u>312</u>	<u>Boiler Plant Equipment</u>	
	<u>Arapahoe 3</u>	<u>4.36</u>
	<u>Arapahoe 3 AQIR</u>	<u>15.84</u>
	<u>Arapahoe 4</u>	<u>6.39</u>
	<u>Arapahoe C</u>	<u>15.17</u>
	<u>Cameo 1</u>	<u>3.61</u>
	<u>Cameo 2</u>	<u>3.29</u>
	<u>Cameo C</u>	<u>2.87</u>
	<u>Cherokee 1</u>	<u>28.37</u>
	<u>Cherokee 2</u>	<u>45.08</u>
	<u>Cherokee 2 AQIR</u>	<u>59.98</u>
	<u>Cherokee 3</u>	<u>8.37</u>
	<u>Cherokee 3 AQIR</u>	<u>11.41</u>
	<u>Cherokee 4</u>	<u>1.91</u>
	<u>Cherokee 4 AQIR</u>	<u>6.67</u>

	<u>Cherokee C</u>	<u>3.06</u>
	<u>Cherokee C AQIR</u>	<u>6.67</u>
	<u>Comanche 1</u>	<u>2.17</u>
	<u>Comanche 2</u>	<u>2.01</u>
	<u>Comanche 3</u>	<u>2.01</u>
	<u>Comanche C</u>	<u>1.82</u>
	<u>Craig 1</u>	<u>1.66</u>
	<u>Craig 2</u>	<u>1.65</u>
	<u>Craig C</u>	<u>2.41</u>
	<u>Hayden 1</u>	<u>3.30</u>
	<u>Hayden 2</u>	<u>1.97</u>
	<u>Hayden C</u>	<u>2.85</u>
	<u>Pawnee 1</u>	<u>1.78</u>
	<u>Pawnee C</u>	<u>3.05</u>
	<u>Valmont 5</u>	<u>6.88</u>
	<u>Valmont 5 AQIR</u>	<u>8.95</u>
	<u>Valmont C</u>	<u>8.72</u>
	<u>Zuni 1</u>	<u>2.98</u>
	<u>Zuni 2</u>	<u>2.71</u>
	<u>Zuni C</u>	<u>3.43</u>
<u>312.2</u>	<u>Coal Cars</u>	<u>3.17</u>
<u>314</u>	<u>Turbogenerator Units</u>	
	<u>Arapahoe 3</u>	<u>2.58</u>
	<u>Arapahoe 4</u>	<u>7.66</u>
	<u>Arapahoe C</u>	<u>22.57</u>
	<u>Cameo 1</u>	<u>2.17</u>
	<u>Cameo 2</u>	<u>2.18</u>
	<u>Cameo C</u>	<u>4.49</u>
	<u>Cherokee 1</u>	<u>31.36</u>
	<u>Cherokee 2</u>	<u>39.51</u>
	<u>Cherokee 3</u>	<u>7.22</u>
	<u>Cherokee 4</u>	<u>1.94</u>
	<u>Cherokee C</u>	<u>5.07</u>
	<u>Comanche 1</u>	<u>1.90</u>
	<u>Comanche 2</u>	<u>1.83</u>
	<u>Comanche C</u>	<u>2.57</u>
	<u>Comanche 3</u>	<u>2.01</u>
	<u>Craig 1</u>	<u>2.82</u>
	<u>Craig 2</u>	<u>1.62</u>
	<u>Craig C</u>	<u>1.66</u>
	<u>Hayden 1</u>	<u>2.30</u>
	<u>Hayden 2</u>	<u>1.69</u>
	<u>Hayden C</u>	<u>3.04</u>
	<u>Pawnee 1</u>	<u>1.70</u>
	<u>Pawnee C</u>	<u>2.42</u>
	<u>Valmont 5</u>	<u>7.66</u>
	<u>Valmont C</u>	<u>9.97</u>
	<u>Zuni 1</u>	<u>2.99</u>

	<u>Zuni 2</u>	16.65
	<u>Zuni C</u>	2.09
<u>315</u>	<u>Accessory Electric Equipment</u>	
	<u>Arapahoe 3</u>	4.66
	<u>Arapahoe 4</u>	4.27
	<u>Arapahoe C</u>	9.77
	<u>Cameo 1</u>	2.05
	<u>Cameo 2</u>	2.37
	<u>Cameo C</u>	3.24
	<u>Cherokee 1</u>	29.23
	<u>Cherokee 2</u>	45.26
	<u>Cherokee 3</u>	8.68
	<u>Cherokee 4</u>	1.78
	<u>Cherokee C</u>	2.16
	<u>Comanche 1</u>	1.71
	<u>Comanche 2</u>	1.81
	<u>Comanche C</u>	1.85
	<u>Comanche 3</u>	2.01
	<u>Craig 1</u>	1.62
	<u>Craig 2</u>	1.58
	<u>Craig C</u>	1.63
	<u>Hayden 1</u>	2.17
	<u>Hayden 2</u>	1.56
	<u>Hayden C</u>	2.77
	<u>Pawnee 1</u>	1.65
	<u>Pawnee C</u>	2.29
	<u>Valmont 5</u>	5.77
	<u>Valmont C</u>	7.52
	<u>Zuni 1</u>	2.76
	<u>Zuni 2</u>	2.96
	<u>Zuni C</u>	3.19
<u>315.2</u>	<u>Boiler Controls</u>	
	<u>Arapahoe Unit 4</u>	11.78
	<u>Arapahoe C</u>	5.53
	<u>Cherokee 1</u>	3.90
	<u>Cherokee 2</u>	3.67
	<u>Cherokee 3</u>	4.21
	<u>Cherokee 4</u>	4.72
	<u>Cherokee C</u>	3.47
	<u>Comanche 1</u>	4.02
	<u>Comanche C</u>	3.78
	<u>Craig C</u>	3.02
	<u>Hayden 1</u>	4.09
	<u>Hayden 2</u>	3.83
	<u>Pawnee 1</u>	3.09
	<u>Pawnee C</u>	2.78
	<u>Valmont C</u>	3.63
	<u>Zuni C</u>	7.66

<u>316</u>	<u>Miscellaneous Power Plant Equipment</u>	
	<u>Arapahoe 4</u>	<u>8.71</u>
	<u>Arapahoe C</u>	<u>11.68</u>
	<u>Cameo 1</u>	<u>1.81</u>
	<u>Cameo 2</u>	<u>1.98</u>
	<u>Cameo C</u>	<u>2.84</u>
	<u>Cherokee 1</u>	<u>3.36</u>
	<u>Cherokee 2</u>	<u>67.52</u>
	<u>Cherokee 3</u>	<u>10.89</u>
	<u>Cherokee 4</u>	<u>1.60</u>
	<u>Cherokee C</u>	<u>2.34</u>
	<u>Comanche 1</u>	<u>1.51</u>
	<u>Comanche 2</u>	<u>1.49</u>
	<u>Comanche C</u>	<u>1.76</u>
	<u>Comanche 3</u>	<u>2.01</u>
	<u>Craig 1</u>	<u>1.58</u>
	<u>Craig 2</u>	<u>1.55</u>
	<u>Craig C</u>	<u>1.71</u>
	<u>Hayden 1</u>	<u>1.89</u>
	<u>Hayden 2</u>	<u>1.57</u>
	<u>Hayden C</u>	<u>2.56</u>
	<u>Pawnee 1</u>	<u>1.64</u>
	<u>Pawnee C</u>	<u>2.42</u>
	<u>Valmont 5</u>	<u>5.81</u>
	<u>Valmont C</u>	<u>5.96</u>
	<u>Zuni 1</u>	<u>5.20</u>
	<u>Zuni 2</u>	<u>0.00</u>
	<u>Zuni C</u>	<u>5.60</u>
<u>317</u>	<u>Asset Retirement Costs for Steam Production Plant</u>	<u>N/A<sup>6</sup></u>
 <b><u>Hydraulic Production</u></b>		
<u>330</u>	<u>Hydro Production Land Rights</u>	<u>N/A<sup>7</sup></u>
<u>331</u>	<u>Structures and Improvements</u>	
	<u>Ames</u>	<u>1.49</u>
	<u>Cabin Creek</u>	<u>1.06</u>
	<u>Georgetown</u>	<u>1.70</u>
	<u>Palisade</u>	<u>1.28</u>
	<u>Salida</u>	<u>1.84</u>
	<u>Shoshone</u>	<u>1.68</u>
	<u>Tacoma</u>	<u>1.41</u>
<u>332</u>	<u>Reservoirs, Dams and Waterways</u>	
	<u>Ames</u>	<u>1.56</u>
	<u>Cabin Creek</u>	<u>1.09</u>
	<u>Georgetown</u>	<u>2.31</u>
	<u>Salida</u>	<u>1.59</u>
	<u>Shoshone</u>	<u>0.86</u>
	<u>Tacoma</u>	<u>1.38</u>
<u>333</u>	<u>Water Wheels, Turbines and Generators</u>	



	<u>Ames</u>	<u>0.94</u>
	<u>Cabin Creek</u>	<u>1.23</u>
	<u>Georgetown</u>	<u>1.03</u>
	<u>Ouray</u>	<u>0.99</u>
	<u>Palisade</u>	<u>1.12</u>
	<u>Salida</u>	<u>0.71</u>
	<u>Shoshone</u>	<u>1.78</u>
	<u>Tacoma</u>	<u>1.85</u>
<u>334</u>	<u>Accessory Electric Equipment</u>	
	<u>Ames</u>	<u>2.47</u>
	<u>Cabin Creek</u>	<u>1.43</u>
	<u>Georgetown</u>	<u>1.61</u>
	<u>Palisade</u>	<u>1.70</u>
	<u>Salida</u>	<u>2.04</u>
	<u>Shoshone</u>	<u>2.31</u>
	<u>Tacoma</u>	<u>1.80</u>
<u>334.2</u>	<u>Computers</u>	<u>1.32</u>
<u>335</u>	<u>Miscellaneous Power Plant Equipment</u>	
	<u>Ames</u>	<u>1.83</u>
	<u>Cabin Creek</u>	<u>1.71</u>
	<u>Georgetown</u>	<u>2.88</u>
	<u>Salida</u>	<u>3.69</u>
	<u>Shoshone</u>	<u>2.83</u>
	<u>Tacoma</u>	<u>1.93</u>
<u>335.2</u>	<u>Recreation Facility</u>	
	<u>Ames</u>	<u>2.36</u>
	<u>Cabin Creek</u>	<u>1.55</u>
	<u>Georgetown</u>	<u>2.27</u>
	<u>Salida</u>	<u>3.33</u>
	<u>Tacoma</u>	<u>1.66</u>
<u>336</u>	<u>Road, RR, Bridge</u>	
	<u>Ames</u>	<u>2.40</u>
	<u>Cabin Creek</u>	<u>1.07</u>
	<u>Salida</u>	<u>2.67</u>
	<u>Shoshone</u>	<u>1.12</u>
	<u>Tacoma</u>	<u>1.33</u>
<b><u>Other Production</u></b>		
<u>340</u>	<u>Other Production Land Rights</u>	<u>2.00</u>
<u>341</u>	<u>Structures and Improvements</u>	
	<u>Alamosa</u>	<u>4.63</u>
	<u>Blue Spruce 1</u>	<u>2.69</u>
	<u>Blue Spruce 2</u>	<u>2.69</u>
	<u>Blue Spruce C</u>	<u>2.69</u>
	<u>Cherokee 5</u>	<u>2.57</u>
	<u>Cherokee 6</u>	<u>2.57</u>
	<u>Cherokee 7</u>	<u>2.57</u>
	<u>Fruita CT</u>	<u>0.89</u>
	<u>FSV GT 1</u>	<u>1.44</u>

	<u>FSV GT 2</u>	<u>2.34</u>
	<u>FSV GT 3</u>	<u>2.34</u>
	<u>FSV GT 4</u>	<u>2.49</u>
	<u>FSV GT 5</u>	<u>2.56</u>
	<u>FSV GT 6</u>	<u>2.56</u>
	<u>FSV GT C</u>	<u>1.72</u>
	<u>Ft Lupton CT</u>	<u>2.56</u>
	<u>Misc PP&amp;E</u>	<u>2.34</u>
	<u>Rocky Mtn 1</u>	<u>2.85</u>
	<u>Rocky Mtn 2</u>	<u>2.85</u>
	<u>Rocky Mtn 3</u>	<u>2.85</u>
	<u>Rocky Mtn C</u>	<u>2.85</u>
	<u>Valmont CT</u>	<u>0.82</u>
<u>342</u>	<u>Fuel Holders, Products and Accessories</u>	
	<u>Alamosa</u>	<u>1.04</u>
	<u>Blue Spruce 1</u>	<u>2.69</u>
	<u>Blue Spruce 2</u>	<u>2.69</u>
	<u>Blue Spruce C</u>	<u>2.69</u>
	<u>Cherokee 5</u>	<u>2.57</u>
	<u>Cherokee 6</u>	<u>2.57</u>
	<u>Cherokee 7</u>	<u>2.57</u>
	<u>Fruita CT</u>	<u>1.04</u>
	<u>FSV GT 1</u>	<u>2.48</u>
	<u>FSV GT 2</u>	<u>2.85</u>
	<u>FSV GT 3</u>	<u>2.89</u>
	<u>FSV GT 4</u>	<u>2.53</u>
	<u>FSV GT 5</u>	<u>2.56</u>
	<u>FSV GT 6</u>	<u>2.56</u>
	<u>FSV GT C</u>	<u>1.70</u>
	<u>Ft Lupton CT</u>	<u>3.89</u>
	<u>Rocky Mtn 1</u>	<u>2.85</u>
	<u>Rocky Mtn 2</u>	<u>2.85</u>
	<u>Rocky Mtn 3</u>	<u>2.85</u>
	<u>Rocky Mtn C</u>	<u>2.85</u>
	<u>Valmont CT</u>	<u>1.35</u>
<u>343</u>	<u>Prime Movers</u>	
	<u>Blue Spruce 1</u>	<u>2.69</u>
	<u>Blue Spruce 2</u>	<u>2.69</u>
	<u>Blue Spruce C</u>	<u>2.69</u>
	<u>Cherokee 5</u>	<u>2.57</u>
	<u>Cherokee 6</u>	<u>2.57</u>
	<u>Cherokee 7</u>	<u>2.57</u>
	<u>FSV</u>	<u>2.07</u>
	<u>FSV GT 1</u>	<u>2.21</u>
	<u>FSV GT 2</u>	<u>2.32</u>
	<u>FSV GT 3</u>	<u>2.07</u>
	<u>FSV GT 4</u>	<u>2.07</u>
	<u>FSV GT 5</u>	<u>2.56</u>
	<u>FSV GT 6</u>	<u>2.56</u>
	<u>FSV GT C</u>	<u>2.73</u>

	<u>Rocky Mtn 1</u>	<u>2.85</u>
	<u>Rocky Mtn 2</u>	<u>2.85</u>
	<u>Rocky Mtn 3</u>	<u>2.85</u>
	<u>Rocky Mtn C</u>	<u>2.85</u>
<u>344</u>	<u>Generators</u>	
	<u>Alamosa</u>	<u>1.62</u>
	<u>Blue Spruce 1</u>	<u>2.69</u>
	<u>Blue Spruce 2</u>	<u>2.69</u>
	<u>Cherokee 5</u>	<u>2.57</u>
	<u>Cherokee 6</u>	<u>2.57</u>
	<u>Cherokee 7</u>	<u>2.57</u>
	<u>CO Wind Power</u>	<u>6.67</u>
	<u>Fruita CT</u>	<u>1.03</u>
	<u>FSV GT 1</u>	<u>1.42</u>
	<u>FSV GT 2</u>	<u>2.42</u>
	<u>FSV GT 3</u>	<u>2.73</u>
	<u>FSV GT 4</u>	<u>2.69</u>
	<u>FSV GT 5</u>	<u>2.56</u>
	<u>FSV GT 6</u>	<u>2.56</u>
	<u>FSV GT C</u>	<u>2.69</u>
	<u>Ft Lupton CT</u>	<u>4.03</u>
	<u>Rocky Mtn 1</u>	<u>2.85</u>
	<u>Rocky Mtn 2</u>	<u>2.85</u>
	<u>Rocky Mtn 3</u>	<u>2.85</u>
	<u>Valmont CT</u>	<u>1.90</u>
<u>345</u>	<u>Accessory Electric Equipment</u>	
	<u>Alamosa</u>	<u>3.75</u>
	<u>Blue Spruce 1</u>	<u>2.69</u>
	<u>Blue Spruce 2</u>	<u>2.69</u>
	<u>Blue Spruce C</u>	<u>2.69</u>
	<u>Cherokee 5</u>	<u>2.57</u>
	<u>Cherokee 6</u>	<u>2.57</u>
	<u>Cherokee 7</u>	<u>2.57</u>
	<u>Fruita CT</u>	<u>4.20</u>
	<u>FSV GT 1</u>	<u>1.44</u>
	<u>FSV GT 2</u>	<u>2.21</u>
	<u>FSV GT 3</u>	<u>2.21</u>
	<u>FSV GT 4</u>	<u>2.54</u>
	<u>FSV GT 5</u>	<u>2.56</u>
	<u>FSV GT 6</u>	<u>2.56</u>
	<u>FSV GT C</u>	<u>2.70</u>
	<u>Ft Lupton CT</u>	<u>1.37</u>
	<u>Rocky Mtn 1</u>	<u>2.85</u>
	<u>Rocky Mtn 2</u>	<u>2.85</u>
	<u>Rocky Mtn 3</u>	<u>2.85</u>
	<u>Rocky Mtn C</u>	<u>2.85</u>
	<u>Valmont CT</u>	<u>4.55</u>
<u>345.2</u>	<u>Computers</u>	
	<u>FSV GT 1</u>	<u>1.71</u>
	<u>FSV GT 2</u>	<u>2.21</u>

	<u>FSV GT 3</u>	<u>0.23</u>
	<u>FSV GT C</u>	<u>2.20</u>
<u>346</u>	<u>Miscellaneous Power Plant Equipment</u>	
	<u>Alamosa</u>	<u>0.98</u>
	<u>Blue Spruce 1</u>	<u>2.69</u>
	<u>Blue Spruce 2</u>	<u>2.69</u>
	<u>Blue Spruce C</u>	<u>2.69</u>
	<u>Cherokee 5</u>	<u>2.57</u>
	<u>Cherokee 6</u>	<u>2.57</u>
	<u>Cherokee 7</u>	<u>2.57</u>
	<u>Fruita CT</u>	<u>1.13</u>
	<u>FSV GT 1</u>	<u>1.49</u>
	<u>FSV GT 2</u>	<u>1.88</u>
	<u>FSV GT 3</u>	<u>1.88</u>
	<u>FSV GT 4</u>	<u>2.52</u>
	<u>FSV GT 5</u>	<u>2.56</u>
	<u>FSV GT 6</u>	<u>2.56</u>
	<u>FSV GT C</u>	<u>2.63</u>
	<u>Ft Lupton</u>	<u>1.46</u>
	<u>Rocky Mtn 1</u>	<u>2.85</u>
	<u>Rocky Mtn 2</u>	<u>2.85</u>
	<u>Rocky Mtn 3</u>	<u>2.85</u>
	<u>Rocky Mtn C</u>	<u>2.85</u>
	<u>Valmont CT</u>	<u>4.84</u>
<u>347</u>	<u>Asset Retirement Costs for Other Production Plant</u>	<u>N/A<sup>6</sup></u>
<b><u>Electric Transmission</u></b>		
<u>350.2</u>	<u>Land Rights</u>	<u>1.03</u>
<u>352</u>	<u>Structures &amp; Improvements</u>	<u>1.44</u>
<u>353</u>	<u>Station Equipment</u>	<u>1.78</u>
<u>354</u>	<u>Towers &amp; Fixtures</u>	<u>1.18</u>
<u>355</u>	<u>Poles &amp; Fixtures</u>	<u>1.64</u>
<u>356</u>	<u>OH Conductors &amp; Devices</u>	<u>1.79</u>
<u>357</u>	<u>UG Conduit</u>	<u>1.94</u>
<u>358</u>	<u>UG Conductors &amp; Devices</u>	<u>1.88</u>
<u>359</u>	<u>Roads &amp; Trails</u>	<u>0.97</u>
<u>373</u>	<u>Street Lighting &amp; Signal Systems</u>	<u>2.95</u>
<b><u>Electric General</u></b>		
<u>389</u>	<u>General Land Rights</u>	<u>N/A<sup>2</sup></u>
<u>390</u>	<u>Structures and Improvements</u>	<u>4.88</u>
<u>390.1</u>	<u>General Buildings</u>	<u>2.98</u>
<u>390.2</u>	<u>Partitions</u>	<u>7.69</u>
<u>391</u>	<u>Office, Furniture and Equipment</u>	<u>4.75</u>
<u>391.1</u>	<u>Leased Partitions</u>	<u>5.00</u>
<u>391.2</u>	<u>Computers</u>	<u>20.00</u>
<u>392</u>	<u>Transportation Equipment</u>	<u>9.00</u>
<u>393</u>	<u>Stores Equipment</u>	<u>3.17</u>

<u>394</u>	<u>Tools Shop Equipment</u>	<u>3.80</u>
<u>395</u>	<u>Laboratory Equipment</u>	<u>9.50</u>
<u>396</u>	<u>Power Operated Equipment</u>	<u>9.00</u>
<u>397</u>	<u>Communications Equipment</u>	<u>6.67</u>
<u>398</u>	<u>Miscellaneous Equipment</u>	<u>5.00</u>

**Common Intangible**

<u>302</u>	<u>Franchises and Consents</u>	<u>N/A<sup>1</sup></u>
<u>303</u>	<u>Electric Intangible Software 3 Yr</u>	<u>33.3333</u>
<u>303</u>	<u>Electric Intangible Software 7 Yr</u>	<u>14.2857</u>
<u>303</u>	<u>Electric Intangible Software 10 Yr</u>	<u>10.0000</u>
<u>303</u>	<u>Electric Intangible Software 15 Yr</u>	<u>6.6667</u>

**Common General**

<u>389</u>	<u>General Land Rights</u>	<u>1.6667</u>
<u>390</u>	<u>Structures and Improvements</u>	<u>2.4191</u>
<u>390</u>	<u>1800 Larimer Leasehold Improvements</u>	<u>N/A<sup>1</sup></u>
<u>390</u>	<u>Leasehold Improvements</u>	<u>N/A<sup>1</sup></u>
<u>391</u>	<u>Office, Furniture and Equipment</u>	<u>4.9019</u>
<u>391.05</u>	<u>Computers 3 Year</u>	<u>32.6080</u>
<u>391.04</u>	<u>Computers</u>	<u>16.3559</u>
<u>392.1</u>	<u>Transportation Equipment – Automobile</u>	<u>7.4233</u>
<u>392.2</u>	<u>Transportation Equipment – Light Trucks</u>	<u>7.3603</u>
<u>392.3</u>	<u>Transportation Equipment – Trailers</u>	<u>3.1677</u>
<u>392.4</u>	<u>Transportation Equipment – Heavy Trucks</u>	<u>6.1716</u>
<u>393</u>	<u>Stores Equipment</u>	<u>3.1640</u>
<u>394</u>	<u>Tools Shop Equipment</u>	<u>3.9186</u>
<u>395</u>	<u>Laboratory Equipment</u>	<u>9.9572</u>
<u>396</u>	<u>Power Operated Equipment</u>	<u>5.8982</u>
<u>397</u>	<u>Communications Equipment</u>	<u>5.4453</u>
<u>398</u>	<u>Miscellaneous Equipment</u>	<u>4.6394</u>

Notes:

The Depreciation Rates were accepted in Docket ER08-224-000, Docket ER11-2853 and/or Docket ER19-XXX and will not change absent a section 205 or 206 FPA filing.

- 1 Electric Intangible Franchises and Leasehold Improvements are amortized over the life of the Agreement.
- 2 No Electric General Land Rights at December 31, 2010. To the extent PSCo acquires land rights, PSCo will make a section 205 FPA filing for approval of the depreciation rates.
- 3 The revised Common Utility Plant depreciation rates accepted in Docket ER19-XXX will be reflected effective January 1, 2018 (with the 2018 True-up).

Proposed Effective Date: 3/1/2020

Approved Effective Date:

**Public Service Company of Colorado  
 Transmission Formula Rate Settlement Template  
 Twelve Months Ended December 31, 20XX  
 Depreciation and Amortization Rates  
 Utility Plant, Regulatory Assets, & Regulatory Liabilities**

**Table 25  
 WP\_H-1**

FERC Account	Name	Depreciation/ Amortization Rate (%)
<b>Electric Plant Acquisition Adjustment- Calpine Acquisition</b>		
114	Transmission Serving Transmission Rocky Mountain Energy Center-Amortization of 55 years ending in 2065.	1.8182%

Unit or Account Number	Account Number and / or Description	Total Depreciation Rate	Notes
ELECTRIC INTANGIBLE PLANT			
301.00	Organization Costs		
302.00	Franchises and Consents		( 1 )
303.00	Miscellaneous Intangible Plant		( 1 )
303.40	Misc Computer Software - 3 Year	33.3333%	
303.40	Misc Computer Software - 7 Year	14.2857%	
303.40	Misc Computer Software - 10 Year	10.0000%	
303.40	Misc Computer Software - 15 Year	6.6667%	
STEAM PRODUCTION PLANT			
Cameo Common	310.2 Land Rights	0.0000%	
Cherokee Unit 2 SC	314 Turbogenerator Units	6.2882%	
Cherokee Unit 2 SC	315 Accessory Electric Equipment	4.2023%	
Cherokee Unit 4	311 Structures and Improvements	5.5181%	
Cherokee Unit 4	312 Boiler Plant Equipment	5.7528%	
Cherokee Unit 4	312 Boiler Plant Equipment AQIR	6.6667%	
Cherokee Unit 4	314 Turbogenerator Units	5.3196%	
Cherokee Unit 4	315 Accessory Electric Equipment	5.1262%	
Cherokee Unit 4	315.2 Computers and Peripherals	6.1515%	
Cherokee Unit 4	316 Miscellaneous Power Plant Equipment	8.1835%	
Cherokee Common	310.2 Land Rights	4.5863%	
Cherokee Common	310.3 Water Rights	5.6505%	
Cherokee Common	311 Structures and Improvements	6.4425%	
Cherokee Common	312 Boiler Plant Equipment	6.5748%	
Cherokee Common	312 Boiler Plant Equipment AQIR	6.6667%	

Proposed Effective Date: 3/1/2020

Approved Effective Date:

Cherokee Common	314 Turbogenerator Units	5.2816%
Cherokee Common	315 Accessory Electric Equipment	5.1872%
Cherokee Common	315.2 Computers and Peripherals	5.5587%
Cherokee Common	316 Miscellaneous Power Plant Equipment	7.3020%
Coal Cars	312 Boiler Plant Equipment	4.7285%
Comanche Unit 1	311 Structures and Improvements	2.9734%
Comanche Unit 1	312 Boiler Plant Equipment	3.8982%
Comanche Unit 1	314 Turbogenerator Units	3.4614%
Comanche Unit 1	315 Accessory Electric Equipment	3.0711%
Comanche Unit 1	315.2 Computers and Peripherals	3.4460%
Comanche Unit 1	316 Miscellaneous Power Plant Equipment	2.7369%
Comanche Unit 2	311 Structures and Improvements	2.5843%
Comanche Unit 2	312 Boiler Plant Equipment	3.5390%
Comanche Unit 2	314 Turbogenerator Units	3.0138%
Comanche Unit 2	315 Accessory Electric Equipment	2.8577%
Comanche Unit 2	315.2 Computers and Peripherals	3.3694%
Comanche Unit 2	316 Miscellaneous Power Plant Equipment	2.5649%
Comanche Unit 3	310.2 Land Rights	1.7044%
Comanche Unit 3	311 Structures and Improvements	1.8055%
Comanche Unit 3	312 Boiler Plant Equipment	1.9153%
Comanche Unit 3	314 Turbogenerator Units	1.9262%
Comanche Unit 3	315 Accessory Electric Equipment	1.7829%
Comanche Unit 3	315.2 Computers and Peripherals	1.8926%
Comanche Unit 3	316 Miscellaneous Power Plant Equipment	2.0464%
Comanche Common	311 Structures and Improvements	2.0267%
Comanche Common	312 Boiler Plant Equipment	2.2313%
Comanche Common	314 Turbogenerator Units	2.2249%
Comanche Common	315 Accessory Electric Equipment	1.9478%
Comanche Common	315.2 Computers and Peripherals	2.1863%
Comanche Common	316 Miscellaneous Power Plant Equipment	2.2513%
Craig Unit 1	311 Structures and Improvements	5.1716%
Craig Unit 1	312 Boiler Plant Equipment	4.9996%
Craig Unit 1	314 Turbogenerator Units	10.9781%
Craig Unit 1	315 Accessory Electric Equipment	5.9522%
Craig Unit 1	315.2 Computers and Peripherals	5.5241%
Craig Unit 1	316 Miscellaneous Power Plant Equipment	4.7394%
Craig Unit 2	311 Structures and Improvements	2.3957%
Craig Unit 2	312 Boiler Plant Equipment	2.5146%
Craig Unit 2	314 Turbogenerator Units	3.0040%
Craig Unit 2	315 Accessory Electric Equipment	2.4474%
Craig Unit 2	315.2 Computers and Peripherals	2.5855%

Proposed Effective Date: 3/1/2020

Approved Effective Date:

Craig Unit 2	316 Miscellaneous Power Plant Equipment	2.4521%
Craig Common	311 Structures and Improvements	2.7072%
Craig Common	312 Boiler Plant Equipment	3.6004%
Craig Common	314 Turbogenerator Units	3.1493%
Craig Common	315 Accessory Electric Equipment	2.6916%
Craig Common	315.2 Computers and Peripherals	2.9146%
Craig Common	316 Miscellaneous Power Plant Equipment	3.4009%
Hayden Unit 1	311 Structures and Improvements	2.8250%
Hayden Unit 1	312 Boiler Plant Equipment	4.8475%
Hayden Unit 1	314 Turbogenerator Units	3.5009%
Hayden Unit 1	315 Accessory Electric Equipment	3.0672%
Hayden Unit 1	315.2 Computers and Peripherals	6.3914%
Hayden Unit 1	316 Miscellaneous Power Plant Equipment	2.8391%
Hayden Unit 2	311 Structures and Improvements	3.8168%
Hayden Unit 2	312 Boiler Plant Equipment	3.0083%
Hayden Unit 2	314 Turbogenerator Units	2.8087%
Hayden Unit 2	315 Accessory Electric Equipment	2.6379%
Hayden Unit 2	315.2 Computers and Peripherals	4.9993%
Hayden Unit 2	316 Miscellaneous Power Plant Equipment	2.5002%
Hayden Common	311 Structures and Improvements	4.9803%
Hayden Common	312 Boiler Plant Equipment	4.5606%
Hayden Common	314 Turbogenerator Units	5.3967%
Hayden Common	315 Accessory Electric Equipment	4.5693%
Hayden Common	315.2 Computers and Peripherals	4.7336%
Hayden Common	316 Miscellaneous Power Plant Equipment	6.1166%
Pawnee Unit 1	311 Structures and Improvements	2.2050%
Pawnee Unit 1	312 Boiler Plant Equipment	3.0371%
Pawnee Unit 1	314 Turbogenerator Units	2.4585%
Pawnee Unit 1	315 Accessory Electric Equipment	2.2074%
Pawnee Unit 1	315.2 Computers and Peripherals	3.2420%
Pawnee Unit 1	316 Miscellaneous Power Plant Equipment	2.3297%
Pawnee Common	311 Structures and Improvements	6.7754%
Pawnee Common	312 Boiler Plant Equipment	6.9614%
Pawnee Common	314 Turbogenerator Units	6.5777%
Pawnee Common	315 Accessory Electric Equipment	5.9674%
Pawnee Common	315.2 Computers and Peripherals	6.8823%
Pawnee Common	316 Miscellaneous Power Plant Equipment	6.6584%
Zuni Common	310.3 Water Rights	0.0000%

HYDRAULIC PRODUCTION PLANT



Proposed Effective Date: 3/1/2020

Approved Effective Date:

Ames	331 Structures and Improvements	2.3793%
Ames	332 Reservoirs, Dams and Waterways	3.0421%
Ames	333 Waterwheels, Turbines and Generators	2.3055%
Ames	334 Accessory Electric Equipment	2.9670%
Ames	334.2 Computers and Peripherals	3.0074%
Ames	335 Misc. Power Plant Equipment	2.6837%
Ames	335.2 Recreational Facilities	2.8217%
Ames	336 Roads, Railroads and Bridges	2.7612%
Cabin Creek	331 Structures and Improvements	2.7279%
Cabin Creek	332 Reservoirs, Dams and Waterways	2.5022%
Cabin Creek	333 Waterwheels, Turbines and Generators	2.8618%
Cabin Creek	334 Accessory Electric Equipment	2.9371%
Cabin Creek	334.2 Computers and Peripherals	2.8036%
Cabin Creek	335 Misc. Power Plant Equipment	2.6804%
Cabin Creek	335.2 Recreational Facilities	2.9179%
Cabin Creek	336 Roads, Railroads and Bridges	2.4036%
Georgetown	331 Structures and Improvements	4.9606%
Georgetown	332 Reservoirs, Dams and Waterways	5.1769%
Georgetown	333 Waterwheels, Turbines and Generators	4.2262%
Georgetown	334 Accessory Electric Equipment	5.1803%
Georgetown	334.2 Computers and Peripherals	5.1616%
Georgetown	335 Misc. Power Plant Equipment	4.5983%
Georgetown	335.2 Recreational Facilities	5.1524%
Georgetown	336 Roads, Railroads and Bridges	5.1616%
Salida	331 Structures and Improvements	15.5793%
Salida	332 Reservoirs, Dams and Waterways	17.9323%
Salida	333 Waterwheels, Turbines and Generators	14.7550%
Salida	334 Accessory Electric Equipment	15.5893%
Salida	334.2 Computers and Peripherals	17.5215%
Salida	335 Misc. Power Plant Equipment	14.0135%
Salida	335.2 Recreational Facilities	16.8030%
Salida	336 Roads, Railroads and Bridges	15.0956%
Shoshone	331 Structures and Improvements	2.2603%
Shoshone	332 Reservoirs, Dams and Waterways	2.0428%
Shoshone	333 Waterwheels, Turbines and Generators	2.1271%
Shoshone	334 Accessory Electric Equipment	2.3660%
Shoshone	334.2 Computers and Peripherals	2.1285%
Shoshone	335 Misc. Power Plant Equipment	2.1746%
Shoshone	335.2 Recreational Facilities	2.1285%
Shoshone	336 Roads, Railroads and Bridges	1.6213%
Tacoma	331 Structures and Improvements	3.0252%
Tacoma	332 Reservoirs, Dams and Waterways	3.8517%

Proposed Effective Date: 3/1/2020

Approved Effective Date:

Tacoma	333 Waterwheels, Turbines and Generators	3.4758%
Tacoma	334 Accessory Electric Equipment	3.7017%
Tacoma	334.2 Computers and Peripherals	3.7233%
Tacoma	335 Misc. Power Plant Equipment	3.1796%
Tacoma	335.2 Recreational Facilities	3.1806%
Tacoma	336 Roads, Railroads and Bridges	2.8330%

OTHER PRODUCTION PLANT

Alamosa	341 Structures and Improvements	3.8389%
Alamosa	342 Fuel Holders, Producers, and Accessories	1.5181%
Alamosa	343 Prime Movers	2.6280%
Alamosa	344 Generators	1.8092%
Alamosa	345 Accessory Electric Equipment	7.2037%
Alamosa	345.2 Computers and Peripherals	2.6280%
Alamosa	346 Miscellaneous Power Plant Equipment	7.4631%

Blue Spruce	341 Structures and Improvements	2.6031%
Blue Spruce	342 Fuel Holders, Producers, and Accessories	2.6031%
Blue Spruce	343 Prime Movers	2.6031%
Blue Spruce	344 Generators	2.6025%
Blue Spruce	345 Accessory Electric Equipment	2.8604%
Blue Spruce	345.2 Computers and Peripherals	2.6031%
Blue Spruce	346 Miscellaneous Power Plant Equipment	2.6031%

Cherokee 5-7	341 Structures and Improvements	2.5358%
Cherokee 5-7	342 Fuel Holders, Producers, and Accessories	2.7523%
Cherokee 5-7	343 Prime Movers	2.7453%
Cherokee 5-7	344 Generators	2.6307%
Cherokee 5-7	345 Accessory Electric Equipment	2.6200%
Cherokee 5-7	345.2 Computers and Peripherals	2.6312%
Cherokee 5-7	346 Miscellaneous Power Plant Equipment	2.5614%

Cheyenne Ridge Wind	340 Land Rights	4.0000%
Cheyenne Ridge Wind	341 Structures and Improvements	4.3400%
Cheyenne Ridge Wind	342 Fuel Holders, Producers, and Accessories	4.3400%
Cheyenne Ridge Wind	343 Prime Movers	4.3400%
Cheyenne Ridge Wind	344 Generators	4.3400%
Cheyenne Ridge Wind	345 Accessory Electric Equipment	4.3400%
Cheyenne Ridge Wind	345.2 Computers and Peripherals	4.3400%
Cheyenne Ridge Wind	346 Miscellaneous Power Plant Equipment	4.3400%

Fruita	340 Land Rights	1.1052%
Fruita	341 Structures and Improvements	1.5613%
Fruita	342 Fuel Holders, Producers, and Accessories	3.0408%
Fruita	343 Prime Movers	2.3778%

Proposed Effective Date: 3/1/2020

Approved Effective Date:

Fruita	344 Generators	1.8005%
Fruita	345 Accessory Electric Equipment	4.2196%
Fruita	345.2 Computers and Peripherals	2.3778%
Fruita	346 Miscellaneous Power Plant Equipment	7.7488%
Ft Saint Vrain Unit 1	341 Structures and Improvements	1.6188%
Ft Saint Vrain Unit 1	342 Fuel Holders, Producers, and Accessories	2.1538%
Ft Saint Vrain Unit 1	343 Prime Movers	3.3481%
Ft Saint Vrain Unit 1	344 Generators	2.2035%
Ft Saint Vrain Unit 1	345 Accessory Electric Equipment	2.0974%
Ft Saint Vrain Unit 1	345.2 Computers and Peripherals	1.8621%
Ft Saint Vrain Unit 1	346 Miscellaneous Power Plant Equipment	1.6657%
Ft Saint Vrain Unit 2	341 Structures and Improvements	3.7307%
Ft Saint Vrain Unit 2	342 Fuel Holders, Producers, and Accessories	2.8630%
Ft Saint Vrain Unit 2	343 Prime Movers	3.7520%
Ft Saint Vrain Unit 2	344 Generators	2.5164%
Ft Saint Vrain Unit 2	345 Accessory Electric Equipment	3.5782%
Ft Saint Vrain Unit 2	345.2 Computers and Peripherals	2.5607%
Ft Saint Vrain Unit 2	346 Miscellaneous Power Plant Equipment	3.3646%
Ft Saint Vrain Unit 3	341 Structures and Improvements	3.4230%
Ft Saint Vrain Unit 3	342 Fuel Holders, Producers, and Accessories	3.7272%
Ft Saint Vrain Unit 3	343 Prime Movers	3.9156%
Ft Saint Vrain Unit 3	344 Generators	3.2332%
Ft Saint Vrain Unit 3	345 Accessory Electric Equipment	3.7374%
Ft Saint Vrain Unit 3	345.2 Computers and Peripherals	3.4230%
Ft Saint Vrain Unit 3	346 Miscellaneous Power Plant Equipment	3.7636%
Ft Saint Vrain Unit 4	341 Structures and Improvements	1.6102%
Ft Saint Vrain Unit 4	342 Fuel Holders, Producers, and Accessories	2.5550%
Ft Saint Vrain Unit 4	343 Prime Movers	3.8916%
Ft Saint Vrain Unit 4	344 Generators	2.5798%
Ft Saint Vrain Unit 4	345 Accessory Electric Equipment	2.5161%
Ft Saint Vrain Unit 4	345.2 Computers and Peripherals	2.5511%
Ft Saint Vrain Unit 4	346 Miscellaneous Power Plant Equipment	2.4709%
Ft Saint Vrain Unit 5	341 Structures and Improvements	2.4774%
Ft Saint Vrain Unit 5	342 Fuel Holders, Producers, and Accessories	2.6238%
Ft Saint Vrain Unit 5	343 Prime Movers	3.1567%
Ft Saint Vrain Unit 5	344 Generators	2.5431%
Ft Saint Vrain Unit 5	345 Accessory Electric Equipment	2.5365%
Ft Saint Vrain Unit 5	345.2 Computers and Peripherals	2.5468%
Ft Saint Vrain Unit 5	346 Miscellaneous Power Plant Equipment	2.5401%
Ft Saint Vrain Unit 6	341 Structures and Improvements	2.4782%
Ft Saint Vrain Unit 6	342 Fuel Holders, Producers, and Accessories	2.6246%
Ft Saint Vrain Unit 6	343 Prime Movers	3.1578%

Proposed Effective Date: 3/1/2020

Approved Effective Date:

Ft Saint Vrain Unit 6	344 Generators	2.5440%
Ft Saint Vrain Unit 6	345 Accessory Electric Equipment	2.5376%
Ft Saint Vrain Unit 6	345.2 Computers and Peripherals	2.5483%
Ft Saint Vrain Unit 6	346 Miscellaneous Power Plant Equipment	2.4960%
Ft Saint Vrain Common	341 Structures and Improvements	2.0845%
Ft Saint Vrain Common	342 Fuel Holders, Producers, and Accessories	2.3240%
Ft Saint Vrain Common	343 Prime Movers	3.1735%
Ft Saint Vrain Common	344 Generators	2.3105%
Ft Saint Vrain Common	345 Accessory Electric Equipment	2.3240%
Ft Saint Vrain Common	345.2 Computers and Peripherals	3.2462%
Ft Saint Vrain Common	346 Miscellaneous Power Plant Equipment	3.0945%
Ft. Lupton CT	341 Structures and Improvements	2.3627%
Ft. Lupton CT	342 Fuel Holders, Producers, and Accessories	2.8058%
Ft. Lupton CT	343 Prime Movers	3.2085%
Ft. Lupton CT	344 Generators	3.0846%
Ft. Lupton CT	345 Accessory Electric Equipment	6.1215%
Ft. Lupton CT	345.2 Computers and Peripherals	3.2085%
Ft. Lupton CT	346 Miscellaneous Power Plant Equipment	1.4803%
Rocky Mountain	341 Structures and Improvements	2.7060%
Rocky Mountain	342 Fuel Holders, Producers, and Accessories	3.1391%
Rocky Mountain	343 Prime Movers	3.1315%
Rocky Mountain	344 Generators	2.6522%
Rocky Mountain	345 Accessory Electric Equipment	2.7567%
Rocky Mountain	345.2 Computers and Peripherals	2.6587%
Rocky Mountain	346 Miscellaneous Power Plant Equipment	2.6526%
Rush Creek Wind	340 Land Rights	4.0000%
Rush Creek Wind	341 Structures and Improvements	4.3400%
Rush Creek Wind	342 Fuel Holders, Producers, and Accessories	4.3400%
Rush Creek Wind	343 Prime Movers	4.3400%
Rush Creek Wind	344 Generators	4.3400%
Rush Creek Wind	345 Accessory Electric Equipment	4.3400%
Rush Creek Wind	345.2 Computers and Peripherals	4.3400%
Rush Creek Wind	346 Miscellaneous Power Plant Equipment	4.3400%
Valmont	341 Structures and Improvements	1.4055%
Valmont	342 Fuel Holders, Producers, and Accessories	1.7488%
Valmont	343 Prime Movers	2.3349%
Valmont	344 Generators	2.2941%
Valmont	345 Accessory Electric Equipment	3.1096%
Valmont	345.2 Computers and Peripherals	2.3349%
Valmont	346 Miscellaneous Power Plant Equipment	3.0965%
Wind to Hydrogen	344 Generators	5.2320%

Proposed Effective Date: 3/1/2020

Approved Effective Date:

TRANSMISSION PLANT

350.2	Land Rights	0.9980%
352	Structures and Improvements	1.1916%
353	Station Equipment	1.9792%
354	Towers and Fixtures	1.4750%
355	Poles and Fixtures	2.2547%
356	Overhead Conductors and Devices	1.7817%
357	Underground Conduit	1.6627%
358	Underground Conductors and Devices	1.9945%
359	Roads and Trails	1.0825%

DISTRIBUTION PLANT

360.2	Land Rights	0.9898%
361	Structures and Improvements	1.5834%
362	Station Equipment	1.8919%
364	Poles, Towers and Fixtures	2.7020%
365	Overhead Conductors and Devices	2.7400%
366	Underground Conduit	1.7497%
367	Underground Conductors and Devices	2.1815%
368	Line Transformers	2.2600%
369	Services	2.1540%
369.1	Services-Overhead	2.4347%
369.2	Services-Underground	2.4311%
370	Meters	3.8122%
370.2	Automated Meter Reading Equipment	7.5908%
371	Installation on Customer Premises	4.4155%
373	Street Lighting and Signal Systems	2.9492%

ELECTRIC GENERAL PLANT

389.2	Land Rights	1.6667%
390	Structures and Improvements	2.2521%
391	Office Furniture and Equipment	4.5583%
391.2	Computer Hardware	16.2260%
392.1	Transportation Equipment-Autos	7.1923%
392.2	Transportation Equipment-Light Trucks	7.0136%
392.3	Transportation Equipment-Trailers	3.1247%
392.4	Transportation Equipment-Heavy Trucks	5.8937%
393	Stores Equipment	3.1640%
394	Tools, Shop and Garage Equipment	3.8445%
395	Laboratory Equipment	10.0000%
396	Power Operated Equipment	5.6340%
397	Communication Equipment	6.3007%

Proposed Effective Date: 3/1/2020

Approved Effective Date:

398	Miscellaneous Equipment	4.5977%	
COMMON INTANGIBLE PLANT (4)			
301	Organization Costs		
302	Franchises and Consents		( 1 )
303	Misc Computer Software-3 Year	33.3333%	
303.04	Misc Computer Software-7 Year	14.2857%	
303.04	Misc Computer Software-10 Year	10.0000%	
303.04	Misc Computer Software-15 Year	6.6667%	
COMMON GENERAL PLANT (4)			
389.2	Land Rights	1.6667%	
390	Structures and Improvements	2.4191%	
390.07	Structures and Improvements - Leasehold Improvements		( 2 )
390.85	Structures and Improvements - 1800 Larimer		( 3 )
391	Office Furniture and Equipment	4.9019%	
391.04	Computer Hardware	16.3559%	
391.05	Computer Hardware - 3 Year Life	32.6080%	
392.1	Transportation Equipment - Automobiles	7.4233%	
392.2	Transportation Equipment - Light Trucks	7.3603%	
392.3	Transportation Equipment - Trailers	3.1677%	
392.4	Transportation Equipment - Heavy Trucks	6.1716%	
393	Stores Equipment	3.1640%	
394	Tools and Shop Equipment	3.9186%	
395	Laboratory Equipment	9.9572%	
396	Power Operated Equipment	5.8982%	
397	Communication Equipment	5.4453%	
398	Miscellaneous Equipment	4.6394%	

Notes:

- ( 1 ) Amortized over the terms of the franchise agreements or license.
- ( 2 ) Amortized over the lease term.
- ( 3 ) Amortized to the end of the lease term 6/2025.
- ( 4 ) The revised Common Utility Plant depreciation rates accepted in Docket ER19-2077 will be reflected effective January 1, 2018 (with the 2018 True-up).

**Public Service Company of Colorado**  
**Transmission Formula Rate Settlement Template**  
**Twelve Months Ended December 31, 20XX**  
**Depreciation and Amortization Rates**  
**Utility Plant, Regulatory Assets, & Regulatory Liabilities**

**Table 25**  
**WP\_H-1**

FERC Account	Name	Depreciation/ Amortization Rate (%)
<b>Electric Plant Acquisition Adjustment- Calpine Acquisition</b>		
114	Transmission Serving Transmission Rocky Mountain Energy Center-Amortization of 55 years ending in 2065.	1.8182%
<b>Electric Intangible</b>		
302	Franchises and Consents	N/A <sup>4</sup>
303	Electric Intangible Software 5 Yr	20.00
303	Electric Intangible Software 10 Yr	10.00
<b>Steam Production</b>		
302	Franchises and Consents	3.33
302/303	Licenses	N/A <sup>5</sup>
310.2	Steam Production Land Rights	2.00
310.3	Steam Production Water Rights	2.00
311	Structures and Improvements	
	Arapahoe 3	2.28
	Arapahoe 4	4.89
	Arapahoe Unit C	6.47
	Cameo 1	1.93
	Cameo 2	1.96
	Cameo C	3.56
	Cherokee 1	21.33
	Cherokee 2	36.85
	Cherokee 3	7.07
	Cherokee 4	2.06
	Cherokee C	2.55
	Comanche 1	1.83
	Comanche 2	1.54
	Comanche 3	2.01
	Comanche C	1.68
	Craig 1	1.55
	Craig 2	1.53
	Craig C	1.58
	Hayden 1	1.87
	Hayden 2	1.53
	Hayden C	2.51
	Pawnee 1	1.57

	Pawnee-C	2.86
	Valmont-5	6.74
	Valmont-C	6.93
	Zuni-1	2.84
	Zuni-2	0.00
	Zuni-C	3.34
312	Boiler Plant Equipment	
	Arapahoe-3	4.36
	Arapahoe-3-AQIR	15.84
	Arapahoe-4	6.39
	Arapahoe-C	15.17
	Cameo-1	3.64
	Cameo-2	3.29
	Cameo-C	2.87
	Cherokee-1	28.37
	Cherokee-2	45.08
	Cherokee-2-AQIR	59.98
	Cherokee-3	8.37
	Cherokee-3-AQIR	11.44
	Cherokee-4	1.94
	Cherokee-4-AQIR	6.67
	Cherokee-C	3.06
	Cherokee-C-AQIR	6.67
	Comanche-1	2.17
	Comanche-2	2.04
	Comanche-3	2.04
	Comanche-C	1.82
	Craig-1	1.66
	Craig-2	1.65
	Craig-C	2.41
	Hayden-1	3.30
	Hayden-2	1.97
	Hayden-C	2.85
	Pawnee-1	1.78
	Pawnee-C	3.05
	Valmont-5	6.88
	Valmont-5-AQIR	8.95
	Valmont-C	8.72
	Zuni-1	2.98
	Zuni-2	2.74
	Zuni-C	3.43
312.2	Coal-Cars	3.17
314	Turbogenerator Units	
	Arapahoe-3	2.58
	Arapahoe-4	7.66
	Arapahoe-C	22.57
	Cameo-1	2.17
	Cameo-2	2.18



	Cameo-C	4.49
	Cherokee-1	31.36
	Cherokee-2	39.51
	Cherokee-3	7.22
	Cherokee-4	1.94
	Cherokee-C	5.07
	Comanche-1	1.90
	Comanche-2	1.83
	Comanche-C	2.57
	Comanche-3	2.01
	Craig-1	2.82
	Craig-2	1.62
	Craig-C	1.66
	Hayden-1	2.30
	Hayden-2	1.69
	Hayden-C	3.04
	Pawnee-1	1.70
	Pawnee-C	2.42
	Valmont-5	7.66
	Valmont-C	9.97
	Zuni-1	2.99
	Zuni-2	16.65
	Zuni-C	2.09
315	Accessory Electric Equipment	
	Arapahoe-3	4.66
	Arapahoe-4	4.27
	Arapahoe-C	9.77
	Cameo-1	2.05
	Cameo-2	2.37
	Cameo-C	3.24
	Cherokee-1	29.23
	Cherokee-2	45.26
	Cherokee-3	8.68
	Cherokee-4	1.78
	Cherokee-C	2.16
	Comanche-1	1.71
	Comanche-2	1.81
	Comanche-C	1.85
	Comanche-3	2.01
	Craig-1	1.62
	Craig-2	1.58
	Craig-C	1.63
	Hayden-1	2.17
	Hayden-2	1.56
	Hayden-C	2.77
	Pawnee-1	1.65
	Pawnee-C	2.29
	Valmont-5	5.77

	Valmont C	7.52
	Zuni 1	2.76
	Zuni 2	2.96
	Zuni C	3.19
315.2	Boiler Controls	
	Arapahoe Unit 4	11.78
	Arapahoe C	5.53
	Cherokee 1	3.90
	Cherokee 2	3.67
	Cherokee 3	4.21
	Cherokee 4	4.72
	Cherokee C	3.47
	Comanche 1	4.02
	Comanche C	3.78
	Craig C	3.02
	Hayden 1	4.09
	Hayden 2	3.83
	Pawnee 1	3.09
	Pawnee C	2.78
	Valmont C	3.63
	Zuni C	7.66
316	Miscellaneous Power Plant Equipment	
	Arapahoe 4	8.71
	Arapahoe C	11.68
	Cameo 1	1.81
	Cameo 2	1.98
	Cameo C	2.84
	Cherokee 1	3.36
	Cherokee 2	67.52
	Cherokee 3	10.89
	Cherokee 4	1.60
	Cherokee C	2.34
	Comanche 1	1.51
	Comanche 2	1.49
	Comanche C	1.76
	Comanche 3	2.01
	Craig 1	1.58
	Craig 2	1.55
	Craig C	1.71
	Hayden 1	1.89
	Hayden 2	1.57
	Hayden C	2.56
	Pawnee 1	1.64
	Pawnee C	2.42
	Valmont 5	5.81
	Valmont C	5.96
	Zuni 1	5.20
	Zuni 2	0.00

	Zuni-C	5.60
317	Asset Retirement Costs for Steam Production Plant	N/A <sup>6</sup>
<b>Hydraulic Production</b>		
330	Hydro-Production Land Rights	N/A <sup>7</sup>
331	Structures and Improvements	
	Ames	1.49
	Cabin-Creek	1.06
	Georgetown	1.70
	Palisade	1.28
	Salida	1.84
	Shoshone	1.68
	Tacoma	1.41
332	Reservoirs, Dams and Waterways	
	Ames	1.56
	Cabin-Creek	1.09
	Georgetown	2.31
	Salida	1.59
	Shoshone	0.86
	Tacoma	1.38
333	Water Wheels, Turbines and Generators	
	Ames	0.94
	Cabin-Creek	1.23
	Georgetown	1.03
	Ouray	0.99
	Palisade	1.12
	Salida	0.71
	Shoshone	1.78
	Tacoma	1.85
334	Accessory Electric Equipment	
	Ames	2.47
	Cabin-Creek	1.43
	Georgetown	1.61
	Palisade	1.70
	Salida	2.04
	Shoshone	2.31
	Tacoma	1.80
334.2	Computers	1.32
335	Miscellaneous Power Plant Equipment	
	Ames	1.83
	Cabin-Creek	1.71
	Georgetown	2.88
	Salida	3.69
	Shoshone	2.83
	Tacoma	1.93
335.2	Recreation Facility	
	Ames	2.36
	Cabin-Creek	1.55

	Georgetown	2.27
	Salida	3.33
	Tacoma	1.66
336	Road, RR, Bridge	
	Ames	2.40
	Cabin-Creek	1.07
	Salida	2.67
	Shoshone	1.12
	Tacoma	1.33
<b>Other Production</b>		
340	Other Production Land Rights	2.00
341	Structures and Improvements	
	Alamosa	4.63
	Blue Spruce-1	2.69
	Blue Spruce-2	2.69
	Blue Spruce-C	2.69
	Cherokee-5	2.57
	Cherokee-6	2.57
	Cherokee-7	2.57
	Fruita-CT	0.89
	FSV-GT-1	1.44
	FSV-GT-2	2.34
	FSV-GT-3	2.34
	FSV-GT-4	2.49
	FSV-GT-5	2.56
	FSV-GT-6	2.56
	FSV-GT-C	1.72
	Ft-Lupton-CT	2.56
	Misc-PP&E	2.34
	Rocky-Mtn-1	2.85
	Rocky-Mtn-2	2.85
	Rocky-Mtn-3	2.85
	Rocky-Mtn-C	2.85
	Valmont-CT	0.82
342	Fuel Holders, Products and Accessories	
	Alamosa	1.04
	Blue Spruce-1	2.69
	Blue Spruce-2	2.69
	Blue Spruce-C	2.69
	Cherokee-5	2.57
	Cherokee-6	2.57
	Cherokee-7	2.57
	Fruita-CT	1.04
	FSV-GT-1	2.48
	FSV-GT-2	2.85
	FSV-GT-3	2.89
	FSV-GT-4	2.53
	FSV-GT-5	2.56
	FSV-GT-6	2.56

	FSV-GT-C	1.70
	Ft-Lupton-CT	3.89
	Rocky-Mtn-1	2.85
	Rocky-Mtn-2	2.85
	Rocky-Mtn-3	2.85
	Rocky-Mtn-C	2.85
	Valmont-CT	1.35
343	Prime Movers	
	Blue-Spruce-1	2.69
	Blue-Spruce-2	2.69
	Blue-Spruce-C	2.69
	Cherokee-5	2.57
	Cherokee-6	2.57
	Cherokee-7	2.57
	FSV	2.07
	FSV-GT-1	2.24
	FSV-GT-2	2.32
	FSV-GT-3	2.07
	FSV-GT-4	2.07
	FSV-GT-5	2.56
	FSV-GT-6	2.56
	FSV-GT-C	2.73
	Rocky-Mtn-1	2.85
	Rocky-Mtn-2	2.85
	Rocky-Mtn-3	2.85
	Rocky-Mtn-C	2.85
344	Generators	
	Alamosa	1.62
	Blue-Spruce-1	2.69
	Blue-Spruce-2	2.69
	Cherokee-5	2.57
	Cherokee-6	2.57
	Cherokee-7	2.57
	CO-Wind-Power	6.67
	Fruita-CT	1.03
	FSV-GT-1	1.42
	FSV-GT-2	2.42
	FSV-GT-3	2.73
	FSV-GT-4	2.69
	FSV-GT-5	2.56
	FSV-GT-6	2.56
	FSV-GT-C	2.69
	Ft-Lupton-CT	4.03
	Rocky-Mtn-1	2.85
	Rocky-Mtn-2	2.85
	Rocky-Mtn-3	2.85
	Valmont-CT	1.90
345	Accessory Electric Equipment	
	Alamosa	3.75
	Blue-Spruce-1	2.69

	Blue Spruce-2	2.69
	Blue Spruce-C	2.69
	Cherokee-5	2.57
	Cherokee-6	2.57
	Cherokee-7	2.57
	Fruita-CT	4.20
	FSV-GT-1	1.44
	FSV-GT-2	2.21
	FSV-GT-3	2.21
	FSV-GT-4	2.54
	FSV-GT-5	2.56
	FSV-GT-6	2.56
	FSV-GT-C	2.70
	Ft-Lupton-CT	1.37
	Rocky-Mtn-1	2.85
	Rocky-Mtn-2	2.85
	Rocky-Mtn-3	2.85
	Rocky-Mtn-C	2.85
	Valmont-CT	4.55
345.2	Computers	
	FSV-GT-1	1.71
	FSV-GT-2	2.21
	FSV-GT-3	0.23
	FSV-GT-C	2.20
346	Miscellaneous Power-Plant Equipment	
	Alamosa	0.98
	Blue Spruce-1	2.69
	Blue Spruce-2	2.69
	Blue Spruce-C	2.69
	Cherokee-5	2.57
	Cherokee-6	2.57
	Cherokee-7	2.57
	Fruita-CT	1.13
	FSV-GT-1	1.49
	FSV-GT-2	1.88
	FSV-GT-3	1.88
	FSV-GT-4	2.52
	FSV-GT-5	2.56
	FSV-GT-6	2.56
	FSV-GT-C	2.63
	Ft-Lupton	1.46
	Rocky-Mtn-1	2.85
	Rocky-Mtn-2	2.85
	Rocky-Mtn-3	2.85
	Rocky-Mtn-C	2.85
	Valmont-CT	4.84
347	Asset Retirement Costs for Other Production Plant	N/A <sup>6</sup>
<b>Electric Transmission</b>		
350.2	Land Rights	1.03

352	Structures & Improvements	1.44
353	Station Equipment	1.78
354	Towers & Fixtures	1.18
355	Poles & Fixtures	1.64
356	OH Conductors & Devices	1.79
357	UG Conduit	1.94
358	UG Conductors & Devices	1.88
359	Roads & Trails	0.97
373	Street Lighting & Signal Systems	2.95

**Electric General**

389	General Land Rights	N/A <sup>2</sup>
390	Structures and Improvements	4.88
390.1	General Buildings	2.98
390.2	Partitions	7.69
391	Office, Furniture and Equipment	4.75
391.1	Leased Partitions	5.00
391.2	Computers	20.00
392	Transportation Equipment	9.00
393	Stores Equipment	3.17
394	Tools Shop Equipment	3.80
395	Laboratory Equipment	9.50
396	Power Operated Equipment	9.00
397	Communications Equipment	6.67
398	Miscellaneous Equipment	5.00

**Common Intangible**

302	Franchises and Consents	N/A <sup>+</sup>
303	Electric Intangible Software 3 Yr	33.3333
303	Electric Intangible Software 7 Yr	14.2857
303	Electric Intangible Software 10 Yr	10.0000
303	Electric Intangible Software 15 Yr	6.6667

**Common General**

389	General Land Rights	1.6667
390	Structures and Improvements	2.4191
390	1800 Larimer Leasehold Improvements	N/A <sup>+</sup>
390	Leasehold Improvements	N/A <sup>+</sup>
391	Office, Furniture and Equipment	4.9019
391.05	Computers 3 Year	32.6080
391.04	Computers	16.3559
392.1	Transportation Equipment — Automobile	7.4233
392.2	Transportation Equipment — Light Trucks	7.3603
392.3	Transportation Equipment — Trailers	3.1677
392.4	Transportation Equipment — Heavy Trucks	6.1716
393	Stores Equipment	3.1640
394	Tools Shop Equipment	3.9186

395	Laboratory Equipment	9.9572
396	Power Operated Equipment	5.8982
397	Communications Equipment	5.4453
398	Miscellaneous Equipment	4.6394

Notes:

The Depreciation Rates were accepted in Docket ER08-224-000, Docket ER11-2853 and/or Docket ER19-~~XXX~~ and will not change absent a section 205 or 206 FPA filing.

- 1 Electric Intangible Franchises and Leasehold Improvements are amortized over the life of the Agreement.
- 2 No Electric General Land Rights at December 31, 2010. To the extent PSCo acquires land rights, PSCo will make a section 205 FPA filing for approval of the depreciation rates.
- 3 The revised Common Utility Plant depreciation rates accepted in Docket ER19-~~XXX~~ will be reflected effective January 1, 2018 (with the 2018 True-up).

<u>Unit or Account Number</u>	<u>Account Number and / or Description</u>	<u>Total Depreciation Rate</u>	<u>Notes</u>
<u>ELECTRIC INTANGIBLE PLANT</u>			
<u>301.00</u>	<u>Organization Costs</u>		
<u>302.00</u>	<u>Franchises and Consents</u>		(1)
<u>303.00</u>	<u>Miscellaneous Intangible Plant</u>		(1)
<u>303.40</u>	<u>Misc Computer Software - 3 Year</u>	<u>33.3333%</u>	
<u>303.40</u>	<u>Misc Computer Software - 7 Year</u>	<u>14.2857%</u>	
<u>303.40</u>	<u>Misc Computer Software - 10 Year</u>	<u>10.0000%</u>	
<u>303.40</u>	<u>Misc Computer Software - 15 Year</u>	<u>6.6667%</u>	
<u>STEAM PRODUCTION PLANT</u>			
<u>Cameo Common</u>	<u>310.2 Land Rights</u>	<u>0.0000%</u>	
<u>Cherokee Unit 2 SC</u>	<u>314 Turbogenerator Units</u>	<u>6.2882%</u>	
<u>Cherokee Unit 2 SC</u>	<u>315 Accessory Electric Equipment</u>	<u>4.2023%</u>	
<u>Cherokee Unit 4</u>	<u>311 Structures and Improvements</u>	<u>5.5181%</u>	
<u>Cherokee Unit 4</u>	<u>312 Boiler Plant Equipment</u>	<u>5.7528%</u>	
<u>Cherokee Unit 4</u>	<u>312 Boiler Plant Equipment AQIR</u>	<u>6.6667%</u>	
<u>Cherokee Unit 4</u>	<u>314 Turbogenerator Units</u>	<u>5.3196%</u>	
<u>Cherokee Unit 4</u>	<u>315 Accessory Electric Equipment</u>	<u>5.1262%</u>	
<u>Cherokee Unit 4</u>	<u>315.2 Computers and Peripherals</u>	<u>6.1515%</u>	
<u>Cherokee Unit 4</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>8.1835%</u>	
<u>Cherokee Common</u>	<u>310.2 Land Rights</u>	<u>4.5863%</u>	
<u>Cherokee Common</u>	<u>310.3 Water Rights</u>	<u>5.6505%</u>	
<u>Cherokee Common</u>	<u>311 Structures and Improvements</u>	<u>6.4425%</u>	



<u>Cherokee Common</u>	<u>312 Boiler Plant Equipment</u>	<u>6.5748%</u>
<u>Cherokee Common</u>	<u>312 Boiler Plant Equipment AQIR</u>	<u>6.6667%</u>
<u>Cherokee Common</u>	<u>314 Turbogenerator Units</u>	<u>5.2816%</u>
<u>Cherokee Common</u>	<u>315 Accessory Electric Equipment</u>	<u>5.1872%</u>
<u>Cherokee Common</u>	<u>315.2 Computers and Peripherals</u>	<u>5.5587%</u>
<u>Cherokee Common</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>7.3020%</u>
<u>Coal Cars</u>	<u>312 Boiler Plant Equipment</u>	<u>4.7285%</u>
<u>Comanche Unit 1</u>	<u>311 Structures and Improvements</u>	<u>2.9734%</u>
<u>Comanche Unit 1</u>	<u>312 Boiler Plant Equipment</u>	<u>3.8982%</u>
<u>Comanche Unit 1</u>	<u>314 Turbogenerator Units</u>	<u>3.4614%</u>
<u>Comanche Unit 1</u>	<u>315 Accessory Electric Equipment</u>	<u>3.0711%</u>
<u>Comanche Unit 1</u>	<u>315.2 Computers and Peripherals</u>	<u>3.4460%</u>
<u>Comanche Unit 1</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>2.7369%</u>
<u>Comanche Unit 2</u>	<u>311 Structures and Improvements</u>	<u>2.5843%</u>
<u>Comanche Unit 2</u>	<u>312 Boiler Plant Equipment</u>	<u>3.5390%</u>
<u>Comanche Unit 2</u>	<u>314 Turbogenerator Units</u>	<u>3.0138%</u>
<u>Comanche Unit 2</u>	<u>315 Accessory Electric Equipment</u>	<u>2.8577%</u>
<u>Comanche Unit 2</u>	<u>315.2 Computers and Peripherals</u>	<u>3.3694%</u>
<u>Comanche Unit 2</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>2.5649%</u>
<u>Comanche Unit 3</u>	<u>310.2 Land Rights</u>	<u>1.7044%</u>
<u>Comanche Unit 3</u>	<u>311 Structures and Improvements</u>	<u>1.8055%</u>
<u>Comanche Unit 3</u>	<u>312 Boiler Plant Equipment</u>	<u>1.9153%</u>
<u>Comanche Unit 3</u>	<u>314 Turbogenerator Units</u>	<u>1.9262%</u>
<u>Comanche Unit 3</u>	<u>315 Accessory Electric Equipment</u>	<u>1.7829%</u>
<u>Comanche Unit 3</u>	<u>315.2 Computers and Peripherals</u>	<u>1.8926%</u>
<u>Comanche Unit 3</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>2.0464%</u>
<u>Comanche Common</u>	<u>311 Structures and Improvements</u>	<u>2.0267%</u>
<u>Comanche Common</u>	<u>312 Boiler Plant Equipment</u>	<u>2.2313%</u>
<u>Comanche Common</u>	<u>314 Turbogenerator Units</u>	<u>2.2249%</u>
<u>Comanche Common</u>	<u>315 Accessory Electric Equipment</u>	<u>1.9478%</u>
<u>Comanche Common</u>	<u>315.2 Computers and Peripherals</u>	<u>2.1863%</u>
<u>Comanche Common</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>2.2513%</u>
<u>Craig Unit 1</u>	<u>311 Structures and Improvements</u>	<u>5.1716%</u>
<u>Craig Unit 1</u>	<u>312 Boiler Plant Equipment</u>	<u>4.9996%</u>
<u>Craig Unit 1</u>	<u>314 Turbogenerator Units</u>	<u>10.9781%</u>
<u>Craig Unit 1</u>	<u>315 Accessory Electric Equipment</u>	<u>5.9522%</u>
<u>Craig Unit 1</u>	<u>315.2 Computers and Peripherals</u>	<u>5.5241%</u>
<u>Craig Unit 1</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>4.7394%</u>
<u>Craig Unit 2</u>	<u>311 Structures and Improvements</u>	<u>2.3957%</u>
<u>Craig Unit 2</u>	<u>312 Boiler Plant Equipment</u>	<u>2.5146%</u>
<u>Craig Unit 2</u>	<u>314 Turbogenerator Units</u>	<u>3.0040%</u>

<u>Craig Unit 2</u>	<u>315 Accessory Electric Equipment</u>	<u>2.4474%</u>
<u>Craig Unit 2</u>	<u>315.2 Computers and Peripherals</u>	<u>2.5855%</u>
<u>Craig Unit 2</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>2.4521%</u>
<u>Craig Common</u>	<u>311 Structures and Improvements</u>	<u>2.7072%</u>
<u>Craig Common</u>	<u>312 Boiler Plant Equipment</u>	<u>3.6004%</u>
<u>Craig Common</u>	<u>314 Turbogenerator Units</u>	<u>3.1493%</u>
<u>Craig Common</u>	<u>315 Accessory Electric Equipment</u>	<u>2.6916%</u>
<u>Craig Common</u>	<u>315.2 Computers and Peripherals</u>	<u>2.9146%</u>
<u>Craig Common</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>3.4009%</u>
<u>Hayden Unit 1</u>	<u>311 Structures and Improvements</u>	<u>2.8250%</u>
<u>Hayden Unit 1</u>	<u>312 Boiler Plant Equipment</u>	<u>4.8475%</u>
<u>Hayden Unit 1</u>	<u>314 Turbogenerator Units</u>	<u>3.5009%</u>
<u>Hayden Unit 1</u>	<u>315 Accessory Electric Equipment</u>	<u>3.0672%</u>
<u>Hayden Unit 1</u>	<u>315.2 Computers and Peripherals</u>	<u>6.3914%</u>
<u>Hayden Unit 1</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>2.8391%</u>
<u>Hayden Unit 2</u>	<u>311 Structures and Improvements</u>	<u>3.8168%</u>
<u>Hayden Unit 2</u>	<u>312 Boiler Plant Equipment</u>	<u>3.0083%</u>
<u>Hayden Unit 2</u>	<u>314 Turbogenerator Units</u>	<u>2.8087%</u>
<u>Hayden Unit 2</u>	<u>315 Accessory Electric Equipment</u>	<u>2.6379%</u>
<u>Hayden Unit 2</u>	<u>315.2 Computers and Peripherals</u>	<u>4.9993%</u>
<u>Hayden Unit 2</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>2.5002%</u>
<u>Hayden Common</u>	<u>311 Structures and Improvements</u>	<u>4.9803%</u>
<u>Hayden Common</u>	<u>312 Boiler Plant Equipment</u>	<u>4.5606%</u>
<u>Hayden Common</u>	<u>314 Turbogenerator Units</u>	<u>5.3967%</u>
<u>Hayden Common</u>	<u>315 Accessory Electric Equipment</u>	<u>4.5693%</u>
<u>Hayden Common</u>	<u>315.2 Computers and Peripherals</u>	<u>4.7336%</u>
<u>Hayden Common</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>6.1166%</u>
<u>Pawnee Unit 1</u>	<u>311 Structures and Improvements</u>	<u>2.2050%</u>
<u>Pawnee Unit 1</u>	<u>312 Boiler Plant Equipment</u>	<u>3.0371%</u>
<u>Pawnee Unit 1</u>	<u>314 Turbogenerator Units</u>	<u>2.4585%</u>
<u>Pawnee Unit 1</u>	<u>315 Accessory Electric Equipment</u>	<u>2.2074%</u>
<u>Pawnee Unit 1</u>	<u>315.2 Computers and Peripherals</u>	<u>3.2420%</u>
<u>Pawnee Unit 1</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>2.3297%</u>
<u>Pawnee Common</u>	<u>311 Structures and Improvements</u>	<u>6.7754%</u>
<u>Pawnee Common</u>	<u>312 Boiler Plant Equipment</u>	<u>6.9614%</u>
<u>Pawnee Common</u>	<u>314 Turbogenerator Units</u>	<u>6.5777%</u>
<u>Pawnee Common</u>	<u>315 Accessory Electric Equipment</u>	<u>5.9674%</u>
<u>Pawnee Common</u>	<u>315.2 Computers and Peripherals</u>	<u>6.8823%</u>
<u>Pawnee Common</u>	<u>316 Miscellaneous Power Plant Equipment</u>	<u>6.6584%</u>
<u>Zuni Common</u>	<u>310.3 Water Rights</u>	<u>0.0000%</u>

HYDRAULIC PRODUCTION PLANT

<u>Ames</u>	<u>331 Structures and Improvements</u>	<u>2.3793%</u>
<u>Ames</u>	<u>332 Reservoirs, Dams and Waterways</u>	<u>3.0421%</u>
<u>Ames</u>	<u>333 Waterwheels, Turbines and Generators</u>	<u>2.3055%</u>
<u>Ames</u>	<u>334 Accessory Electric Equipment</u>	<u>2.9670%</u>
<u>Ames</u>	<u>334.2 Computers and Peripherals</u>	<u>3.0074%</u>
<u>Ames</u>	<u>335 Misc. Power Plant Equipment</u>	<u>2.6837%</u>
<u>Ames</u>	<u>335.2 Recreational Facilities</u>	<u>2.8217%</u>
<u>Ames</u>	<u>336 Roads, Railroads and Bridges</u>	<u>2.7612%</u>
<u>Cabin Creek</u>	<u>331 Structures and Improvements</u>	<u>2.7279%</u>
<u>Cabin Creek</u>	<u>332 Reservoirs, Dams and Waterways</u>	<u>2.5022%</u>
<u>Cabin Creek</u>	<u>333 Waterwheels, Turbines and Generators</u>	<u>2.8618%</u>
<u>Cabin Creek</u>	<u>334 Accessory Electric Equipment</u>	<u>2.9371%</u>
<u>Cabin Creek</u>	<u>334.2 Computers and Peripherals</u>	<u>2.8036%</u>
<u>Cabin Creek</u>	<u>335 Misc. Power Plant Equipment</u>	<u>2.6804%</u>
<u>Cabin Creek</u>	<u>335.2 Recreational Facilities</u>	<u>2.9179%</u>
<u>Cabin Creek</u>	<u>336 Roads, Railroads and Bridges</u>	<u>2.4036%</u>
<u>Georgetown</u>	<u>331 Structures and Improvements</u>	<u>4.9606%</u>
<u>Georgetown</u>	<u>332 Reservoirs, Dams and Waterways</u>	<u>5.1769%</u>
<u>Georgetown</u>	<u>333 Waterwheels, Turbines and Generators</u>	<u>4.2262%</u>
<u>Georgetown</u>	<u>334 Accessory Electric Equipment</u>	<u>5.1803%</u>
<u>Georgetown</u>	<u>334.2 Computers and Peripherals</u>	<u>5.1616%</u>
<u>Georgetown</u>	<u>335 Misc. Power Plant Equipment</u>	<u>4.5983%</u>
<u>Georgetown</u>	<u>335.2 Recreational Facilities</u>	<u>5.1524%</u>
<u>Georgetown</u>	<u>336 Roads, Railroads and Bridges</u>	<u>5.1616%</u>
<u>Salida</u>	<u>331 Structures and Improvements</u>	<u>15.5793%</u>
<u>Salida</u>	<u>332 Reservoirs, Dams and Waterways</u>	<u>17.9323%</u>
<u>Salida</u>	<u>333 Waterwheels, Turbines and Generators</u>	<u>14.7550%</u>
<u>Salida</u>	<u>334 Accessory Electric Equipment</u>	<u>15.5893%</u>
<u>Salida</u>	<u>334.2 Computers and Peripherals</u>	<u>17.5215%</u>
<u>Salida</u>	<u>335 Misc. Power Plant Equipment</u>	<u>14.0135%</u>
<u>Salida</u>	<u>335.2 Recreational Facilities</u>	<u>16.8030%</u>
<u>Salida</u>	<u>336 Roads, Railroads and Bridges</u>	<u>15.0956%</u>
<u>Shoshone</u>	<u>331 Structures and Improvements</u>	<u>2.2603%</u>
<u>Shoshone</u>	<u>332 Reservoirs, Dams and Waterways</u>	<u>2.0428%</u>
<u>Shoshone</u>	<u>333 Waterwheels, Turbines and Generators</u>	<u>2.1271%</u>
<u>Shoshone</u>	<u>334 Accessory Electric Equipment</u>	<u>2.3660%</u>
<u>Shoshone</u>	<u>334.2 Computers and Peripherals</u>	<u>2.1285%</u>
<u>Shoshone</u>	<u>335 Misc. Power Plant Equipment</u>	<u>2.1746%</u>
<u>Shoshone</u>	<u>335.2 Recreational Facilities</u>	<u>2.1285%</u>
<u>Shoshone</u>	<u>336 Roads, Railroads and Bridges</u>	<u>1.6213%</u>

<u>Tacoma</u>	<u>331 Structures and Improvements</u>	<u>3.0252%</u>
<u>Tacoma</u>	<u>332 Reservoirs, Dams and Waterways</u>	<u>3.8517%</u>
<u>Tacoma</u>	<u>333 Waterwheels, Turbines and Generators</u>	<u>3.4758%</u>
<u>Tacoma</u>	<u>334 Accessory Electric Equipment</u>	<u>3.7017%</u>
<u>Tacoma</u>	<u>334.2 Computers and Peripherals</u>	<u>3.7233%</u>
<u>Tacoma</u>	<u>335 Misc. Power Plant Equipment</u>	<u>3.1796%</u>
<u>Tacoma</u>	<u>335.2 Recreational Facilities</u>	<u>3.1806%</u>
<u>Tacoma</u>	<u>336 Roads, Railroads and Bridges</u>	<u>2.8330%</u>

OTHER PRODUCTION PLANT

<u>Alamosa</u>	<u>341 Structures and Improvements</u>	<u>3.8389%</u>
<u>Alamosa</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>1.5181%</u>
<u>Alamosa</u>	<u>343 Prime Movers</u>	<u>2.6280%</u>
<u>Alamosa</u>	<u>344 Generators</u>	<u>1.8092%</u>
<u>Alamosa</u>	<u>345 Accessory Electric Equipment</u>	<u>7.2037%</u>
<u>Alamosa</u>	<u>345.2 Computers and Peripherals</u>	<u>2.6280%</u>
<u>Alamosa</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>7.4631%</u>

<u>Blue Spruce</u>	<u>341 Structures and Improvements</u>	<u>2.6031%</u>
<u>Blue Spruce</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>2.6031%</u>
<u>Blue Spruce</u>	<u>343 Prime Movers</u>	<u>2.6031%</u>
<u>Blue Spruce</u>	<u>344 Generators</u>	<u>2.6025%</u>
<u>Blue Spruce</u>	<u>345 Accessory Electric Equipment</u>	<u>2.8604%</u>
<u>Blue Spruce</u>	<u>345.2 Computers and Peripherals</u>	<u>2.6031%</u>
<u>Blue Spruce</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>2.6031%</u>

<u>Cherokee 5-7</u>	<u>341 Structures and Improvements</u>	<u>2.5358%</u>
<u>Cherokee 5-7</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>2.7523%</u>
<u>Cherokee 5-7</u>	<u>343 Prime Movers</u>	<u>2.7453%</u>
<u>Cherokee 5-7</u>	<u>344 Generators</u>	<u>2.6307%</u>
<u>Cherokee 5-7</u>	<u>345 Accessory Electric Equipment</u>	<u>2.6200%</u>
<u>Cherokee 5-7</u>	<u>345.2 Computers and Peripherals</u>	<u>2.6312%</u>
<u>Cherokee 5-7</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>2.5614%</u>

<u>Cheyenne Ridge Wind</u>	<u>340 Land Rights</u>	<u>4.0000%</u>
<u>Cheyenne Ridge Wind</u>	<u>341 Structures and Improvements</u>	<u>4.3400%</u>
<u>Cheyenne Ridge Wind</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>4.3400%</u>
<u>Cheyenne Ridge Wind</u>	<u>343 Prime Movers</u>	<u>4.3400%</u>
<u>Cheyenne Ridge Wind</u>	<u>344 Generators</u>	<u>4.3400%</u>
<u>Cheyenne Ridge Wind</u>	<u>345 Accessory Electric Equipment</u>	<u>4.3400%</u>
<u>Cheyenne Ridge Wind</u>	<u>345.2 Computers and Peripherals</u>	<u>4.3400%</u>
<u>Cheyenne Ridge Wind</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>4.3400%</u>

<u>Fruita</u>	<u>340 Land Rights</u>	<u>1.1052%</u>
<u>Fruita</u>	<u>341 Structures and Improvements</u>	<u>1.5613%</u>

<u>Fruita</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>3.0408%</u>
<u>Fruita</u>	<u>343 Prime Movers</u>	<u>2.3778%</u>
<u>Fruita</u>	<u>344 Generators</u>	<u>1.8005%</u>
<u>Fruita</u>	<u>345 Accessory Electric Equipment</u>	<u>4.2196%</u>
<u>Fruita</u>	<u>345.2 Computers and Peripherals</u>	<u>2.3778%</u>
<u>Fruita</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>7.7488%</u>
<u>Ft Saint Vrain Unit 1</u>	<u>341 Structures and Improvements</u>	<u>1.6188%</u>
<u>Ft Saint Vrain Unit 1</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>2.1538%</u>
<u>Ft Saint Vrain Unit 1</u>	<u>343 Prime Movers</u>	<u>3.3481%</u>
<u>Ft Saint Vrain Unit 1</u>	<u>344 Generators</u>	<u>2.2035%</u>
<u>Ft Saint Vrain Unit 1</u>	<u>345 Accessory Electric Equipment</u>	<u>2.0974%</u>
<u>Ft Saint Vrain Unit 1</u>	<u>345.2 Computers and Peripherals</u>	<u>1.8621%</u>
<u>Ft Saint Vrain Unit 1</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>1.6657%</u>
<u>Ft Saint Vrain Unit 2</u>	<u>341 Structures and Improvements</u>	<u>3.7307%</u>
<u>Ft Saint Vrain Unit 2</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>2.8630%</u>
<u>Ft Saint Vrain Unit 2</u>	<u>343 Prime Movers</u>	<u>3.7520%</u>
<u>Ft Saint Vrain Unit 2</u>	<u>344 Generators</u>	<u>2.5164%</u>
<u>Ft Saint Vrain Unit 2</u>	<u>345 Accessory Electric Equipment</u>	<u>3.5782%</u>
<u>Ft Saint Vrain Unit 2</u>	<u>345.2 Computers and Peripherals</u>	<u>2.5607%</u>
<u>Ft Saint Vrain Unit 2</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>3.3646%</u>
<u>Ft Saint Vrain Unit 3</u>	<u>341 Structures and Improvements</u>	<u>3.4230%</u>
<u>Ft Saint Vrain Unit 3</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>3.7272%</u>
<u>Ft Saint Vrain Unit 3</u>	<u>343 Prime Movers</u>	<u>3.9156%</u>
<u>Ft Saint Vrain Unit 3</u>	<u>344 Generators</u>	<u>3.2332%</u>
<u>Ft Saint Vrain Unit 3</u>	<u>345 Accessory Electric Equipment</u>	<u>3.7374%</u>
<u>Ft Saint Vrain Unit 3</u>	<u>345.2 Computers and Peripherals</u>	<u>3.4230%</u>
<u>Ft Saint Vrain Unit 3</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>3.7636%</u>
<u>Ft Saint Vrain Unit 4</u>	<u>341 Structures and Improvements</u>	<u>1.6102%</u>
<u>Ft Saint Vrain Unit 4</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>2.5550%</u>
<u>Ft Saint Vrain Unit 4</u>	<u>343 Prime Movers</u>	<u>3.8916%</u>
<u>Ft Saint Vrain Unit 4</u>	<u>344 Generators</u>	<u>2.5798%</u>
<u>Ft Saint Vrain Unit 4</u>	<u>345 Accessory Electric Equipment</u>	<u>2.5161%</u>
<u>Ft Saint Vrain Unit 4</u>	<u>345.2 Computers and Peripherals</u>	<u>2.5511%</u>
<u>Ft Saint Vrain Unit 4</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>2.4709%</u>
<u>Ft Saint Vrain Unit 5</u>	<u>341 Structures and Improvements</u>	<u>2.4774%</u>
<u>Ft Saint Vrain Unit 5</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>2.6238%</u>
<u>Ft Saint Vrain Unit 5</u>	<u>343 Prime Movers</u>	<u>3.1567%</u>
<u>Ft Saint Vrain Unit 5</u>	<u>344 Generators</u>	<u>2.5431%</u>
<u>Ft Saint Vrain Unit 5</u>	<u>345 Accessory Electric Equipment</u>	<u>2.5365%</u>
<u>Ft Saint Vrain Unit 5</u>	<u>345.2 Computers and Peripherals</u>	<u>2.5468%</u>
<u>Ft Saint Vrain Unit 5</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>2.5401%</u>
<u>Ft Saint Vrain Unit 6</u>	<u>341 Structures and Improvements</u>	<u>2.4782%</u>

<u>Ft Saint Vrain Unit 6</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>2.6246%</u>
<u>Ft Saint Vrain Unit 6</u>	<u>343 Prime Movers</u>	<u>3.1578%</u>
<u>Ft Saint Vrain Unit 6</u>	<u>344 Generators</u>	<u>2.5440%</u>
<u>Ft Saint Vrain Unit 6</u>	<u>345 Accessory Electric Equipment</u>	<u>2.5376%</u>
<u>Ft Saint Vrain Unit 6</u>	<u>345.2 Computers and Peripherals</u>	<u>2.5483%</u>
<u>Ft Saint Vrain Unit 6</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>2.4960%</u>
<u>Ft Saint Vrain Common</u>	<u>341 Structures and Improvements</u>	<u>2.0845%</u>
<u>Ft Saint Vrain Common</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>2.3240%</u>
<u>Ft Saint Vrain Common</u>	<u>343 Prime Movers</u>	<u>3.1735%</u>
<u>Ft Saint Vrain Common</u>	<u>344 Generators</u>	<u>2.3105%</u>
<u>Ft Saint Vrain Common</u>	<u>345 Accessory Electric Equipment</u>	<u>2.3240%</u>
<u>Ft Saint Vrain Common</u>	<u>345.2 Computers and Peripherals</u>	<u>3.2462%</u>
<u>Ft Saint Vrain Common</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>3.0945%</u>
<u>Ft. Lupton CT</u>	<u>341 Structures and Improvements</u>	<u>2.3627%</u>
<u>Ft. Lupton CT</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>2.8058%</u>
<u>Ft. Lupton CT</u>	<u>343 Prime Movers</u>	<u>3.2085%</u>
<u>Ft. Lupton CT</u>	<u>344 Generators</u>	<u>3.0846%</u>
<u>Ft. Lupton CT</u>	<u>345 Accessory Electric Equipment</u>	<u>6.1215%</u>
<u>Ft. Lupton CT</u>	<u>345.2 Computers and Peripherals</u>	<u>3.2085%</u>
<u>Ft. Lupton CT</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>1.4803%</u>
<u>Rocky Mountain</u>	<u>341 Structures and Improvements</u>	<u>2.7060%</u>
<u>Rocky Mountain</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>3.1391%</u>
<u>Rocky Mountain</u>	<u>343 Prime Movers</u>	<u>3.1315%</u>
<u>Rocky Mountain</u>	<u>344 Generators</u>	<u>2.6522%</u>
<u>Rocky Mountain</u>	<u>345 Accessory Electric Equipment</u>	<u>2.7567%</u>
<u>Rocky Mountain</u>	<u>345.2 Computers and Peripherals</u>	<u>2.6587%</u>
<u>Rocky Mountain</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>2.6526%</u>
<u>Rush Creek Wind</u>	<u>340 Land Rights</u>	<u>4.0000%</u>
<u>Rush Creek Wind</u>	<u>341 Structures and Improvements</u>	<u>4.3400%</u>
<u>Rush Creek Wind</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>4.3400%</u>
<u>Rush Creek Wind</u>	<u>343 Prime Movers</u>	<u>4.3400%</u>
<u>Rush Creek Wind</u>	<u>344 Generators</u>	<u>4.3400%</u>
<u>Rush Creek Wind</u>	<u>345 Accessory Electric Equipment</u>	<u>4.3400%</u>
<u>Rush Creek Wind</u>	<u>345.2 Computers and Peripherals</u>	<u>4.3400%</u>
<u>Rush Creek Wind</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>4.3400%</u>
<u>Valmont</u>	<u>341 Structures and Improvements</u>	<u>1.4055%</u>
<u>Valmont</u>	<u>342 Fuel Holders, Producers, and Accessories</u>	<u>1.7488%</u>
<u>Valmont</u>	<u>343 Prime Movers</u>	<u>2.3349%</u>
<u>Valmont</u>	<u>344 Generators</u>	<u>2.2941%</u>
<u>Valmont</u>	<u>345 Accessory Electric Equipment</u>	<u>3.1096%</u>
<u>Valmont</u>	<u>345.2 Computers and Peripherals</u>	<u>2.3349%</u>
<u>Valmont</u>	<u>346 Miscellaneous Power Plant Equipment</u>	<u>3.0965%</u>

<u>Wind to Hydrogen</u>	<u>344 Generators</u>	<u>5.2320%</u>
	<u>TRANSMISSION PLANT</u>	
<u>350.2</u>	<u>Land Rights</u>	<u>0.9980%</u>
<u>352</u>	<u>Structures and Improvements</u>	<u>1.1916%</u>
<u>353</u>	<u>Station Equipment</u>	<u>1.9792%</u>
<u>354</u>	<u>Towers and Fixtures</u>	<u>1.4750%</u>
<u>355</u>	<u>Poles and Fixtures</u>	<u>2.2547%</u>
<u>356</u>	<u>Overhead Conductors and Devices</u>	<u>1.7817%</u>
<u>357</u>	<u>Underground Conduit</u>	<u>1.6627%</u>
<u>358</u>	<u>Underground Conductors and Devices</u>	<u>1.9945%</u>
<u>359</u>	<u>Roads and Trails</u>	<u>1.0825%</u>
	<u>DISTRIBUTION PLANT</u>	
<u>360.2</u>	<u>Land Rights</u>	<u>0.9898%</u>
<u>361</u>	<u>Structures and Improvements</u>	<u>1.5834%</u>
<u>362</u>	<u>Station Equipment</u>	<u>1.8919%</u>
<u>364</u>	<u>Poles, Towers and Fixtures</u>	<u>2.7020%</u>
<u>365</u>	<u>Overhead Conductors and Devices</u>	<u>2.7400%</u>
<u>366</u>	<u>Underground Conduit</u>	<u>1.7497%</u>
<u>367</u>	<u>Underground Conductors and Devices</u>	<u>2.1815%</u>
<u>368</u>	<u>Line Transformers</u>	<u>2.2600%</u>
<u>369</u>	<u>Services</u>	<u>2.1540%</u>
<u>369.1</u>	<u>Services-Overhead</u>	<u>2.4347%</u>
<u>369.2</u>	<u>Services-Underground</u>	<u>2.4311%</u>
<u>370</u>	<u>Meters</u>	<u>3.8122%</u>
<u>370.2</u>	<u>Automated Meter Reading Equipment</u>	<u>7.5908%</u>
<u>371</u>	<u>Installation on Customer Premises</u>	<u>4.4155%</u>
<u>373</u>	<u>Street Lighting and Signal Systems</u>	<u>2.9492%</u>
	<u>ELECTRIC GENERAL PLANT</u>	
<u>389.2</u>	<u>Land Rights</u>	<u>1.6667%</u>
<u>390</u>	<u>Structures and Improvements</u>	<u>2.2521%</u>
<u>391</u>	<u>Office Furniture and Equipment</u>	<u>4.5583%</u>
<u>391.2</u>	<u>Computer Hardware</u>	<u>16.2260%</u>
<u>392.1</u>	<u>Transportation Equipment-Autos</u>	<u>7.1923%</u>
<u>392.2</u>	<u>Transportation Equipment-Light Trucks</u>	<u>7.0136%</u>
<u>392.3</u>	<u>Transportation Equipment-Trailers</u>	<u>3.1247%</u>
<u>392.4</u>	<u>Transportation Equipment-Heavy Trucks</u>	<u>5.8937%</u>
<u>393</u>	<u>Stores Equipment</u>	<u>3.1640%</u>
<u>394</u>	<u>Tools, Shop and Garage Equipment</u>	<u>3.8445%</u>
<u>395</u>	<u>Laboratory Equipment</u>	<u>10.0000%</u>

<u>396</u>	<u>Power Operated Equipment</u>	<u>5.6340%</u>
<u>397</u>	<u>Communication Equipment</u>	<u>6.3007%</u>
<u>398</u>	<u>Miscellaneous Equipment</u>	<u>4.5977%</u>

COMMON INTANGIBLE PLANT (4)

<u>301</u>	<u>Organization Costs</u>	
<u>302</u>	<u>Franchises and Consents</u>	<u>( 1 )</u>
<u>303</u>	<u>Misc Computer Software-3 Year</u>	<u>33.3333%</u>
<u>303.04</u>	<u>Misc Computer Software-7 Year</u>	<u>14.2857%</u>
<u>303.04</u>	<u>Misc Computer Software-10 Year</u>	<u>10.0000%</u>
<u>303.04</u>	<u>Misc Computer Software-15 Year</u>	<u>6.6667%</u>

COMMON GENERAL PLANT (4)

<u>389.2</u>	<u>Land Rights</u>	<u>1.6667%</u>
<u>390</u>	<u>Structures and Improvements</u>	<u>2.4191%</u>
<u>390.07</u>	<u>Structures and Improvements - Leasehold Improvements</u>	<u>( 2 )</u>
<u>390.85</u>	<u>Structures and Improvements - 1800 Larimer</u>	<u>( 3 )</u>
<u>391</u>	<u>Office Furniture and Equipment</u>	<u>4.9019%</u>
<u>391.04</u>	<u>Computer Hardware</u>	<u>16.3559%</u>
<u>391.05</u>	<u>Computer Hardware - 3 Year Life</u>	<u>32.6080%</u>
<u>392.1</u>	<u>Transportation Equipment - Automobiles</u>	<u>7.4233%</u>
<u>392.2</u>	<u>Transportation Equipment - Light Trucks</u>	<u>7.3603%</u>
<u>392.3</u>	<u>Transportation Equipment - Trailers</u>	<u>3.1677%</u>
<u>392.4</u>	<u>Transportation Equipment - Heavy Trucks</u>	<u>6.1716%</u>
<u>393</u>	<u>Stores Equipment</u>	<u>3.1640%</u>
<u>394</u>	<u>Tools and Shop Equipment</u>	<u>3.9186%</u>
<u>395</u>	<u>Laboratory Equipment</u>	<u>9.9572%</u>
<u>396</u>	<u>Power Operated Equipment</u>	<u>5.8982%</u>
<u>397</u>	<u>Communication Equipment</u>	<u>5.4453%</u>
<u>398</u>	<u>Miscellaneous Equipment</u>	<u>4.6394%</u>

Notes:

- ( 1 ) Amortized over the terms of the franchise agreements or license.
- ( 2 ) Amortized over the lease term.
- ( 3 ) Amortized to the end of the lease term 6/2025.
- ( 4 ) The revised Common Utility Plant depreciation rates accepted in Docket ER19-2077 will be reflected effective January 1, 2018 (with the 2018 True-up).