



1800 Larimer Street
Denver, CO 80202

July 25, 2019

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
Revisions to Attachment O-PSCo Transmission Formula Rate to
Reflect Reduced Common Utility Plant Depreciation Rates and
Inclusion of Impacts of Tax Cuts and Jobs Act
Docket No. ER19-2077-___**

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act, 16 U.S.C. §§ 824d, and Part 35 of the Federal Energy Regulatory Commission's ("FERC" or "Commission") Rules and Regulations, 18 C.F.R. § 35 (2019), and Order No. 714,¹ Public Service Company of Colorado ("PSCo")² submitted on June 7, 2019 proposed revisions to the PSCo Transmission Formula Rate Template ("Template") included in Attachment O-PSCo of the Xcel Energy Operating Companies Open Access Transmission Tariff ("OATT" or "Xcel Energy Tariff") to update Common Utility Plant depreciation rates and incorporate the impacts of the Tax Cuts and Jobs Act ("TCJA") into the Template in docket ER19-2077-000 ("June 7 Filing").³

As the result of a discussion with Commission staff, PSCo is submitting the instant filing to amend the June 7 Filing. The amendment includes a footnote to Tables 8.1 and 9.1 of the Template. The footnote clarifies that PSCo must submit a Section 205 filing to obtain Commission approval before including certain future tax changes in rates.

¹ *Electronic Tariff Filings*, FERC Stats. & Regs. ¶ 31,276 (2008) ("Order No. 714").

² PSCo is the designated e-Tariff filing entity for the Open Access Transmission Tariff of Northern States Power Company, Northern States Power Company (Wisconsin), Public Service Company of Colorado, and Southwest Public Service Company ("OATT" or "Xcel Energy Tariff"), consistent with the requirements of Order No. 714.

³ *Public Service Company of Colorado, Xcel Energy Companies Open Access Transmission Tariff Revisions to Attachment O-PSCo Transmission Formula Rate to Reflect Reduced Common Utility Plant Depreciation Rates and Inclusion of Impacts of Tax Cuts and Jobs Act*, Docket No. ER19-2077-000 (Jun. 7, 2019).

The incorporation of a footnote is consistent with formula rate filings made by other similar entities that were recently approved by the Commission.⁴ PSCo hereby submits revised tariff records reflecting the addition of the new footnote and respectfully requests the revisions be made effective January 1, 2018, the date requested in the June 7 Filing.

PSCo proposes to revise Table 8.1 “WP_B-2 Excess ADIT” to include the following footnote: “Unamortized Excess Deferred Tax Regulatory Liabilities and the amortization of those Regulatory Liabilities arising from future tax changes may only be included pursuant to Commission approval authorizing such inclusion” and Table 9.1 “WP_B-3 Deficient ADIT” to include the following footnote: “Unamortized Deficient Deferred Tax Regulatory Assets and the amortization of those Regulatory Assets arising from future tax changes may only be included pursuant to Commission approval authorizing such inclusion.”

PSCo respectfully requests the Commission accept this amendment to our filing by August 6, 2019, and make the tariff revisions effective January 1, 2018 as requested in the June 7 Filing. PSCo will electronically serve a copy of this amendment on all parties on the Commission’s official service list for this proceeding and on the Colorado Commission. Please direct any questions regarding this instant filing to Dr. Liam Noailles at (303) 571-2794.

Respectfully submitted,

/s/ Liam D. Noailles
Dr. 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

Cc: Director, Division of Tariffs and Market Development (West)

⁴ See *PJM Interconnection, LLC*, 165 FERC ¶61,275 (2018) Docket No. ER19-204 et. Al.; *Southern California Edison Company*, 166 FERC ¶61,006 Docket No. ER18-2440 et. Al.; and *Empire District Electric Co.*, 166 FERC ¶61,164 Docket No. ER19-750 et. Al.

CERTIFICATE OF SERVICE

I, Tracee Holte, hereby certify that I have this day electronically served a notice of the enclosed filing on the state Colorado Public Utilities Commission and on all parties on the Commission's official service list for this proceeding.

Dated at Minneapolis, Minnesota this 25th day of July, 2019.

/s/ Tracee J. Holte

Tracee J. Holte

Xcel Energy Services, Inc.

Senior Transmission Business Analyst

414 Nicollet Mall

Minneapolis, MN 55401

(612) 330-6206

tracee.j.holte@xcelenergy.com

CLEAN TARIFF

Proposed Effective Date: 1/1/2018

Public Service Company of Colorado
 Transmission Formula Rate Template

Table
 8.1
 WP_
 B-2 -
 Exce
 ss
 ADIT

Twelve Months Ended December 31, 20XX
 Excess Accumulated Deferred Income Taxes
 (Credits) (4)

Estimated	(Excess)/Deficient Non-Plant ADIT Balances					(Excess)/Deficient ADIT Amortization (3)			Remainin g Year s to Amor tize
	Balance at		Aver age Bala nce	Adj ust me nts	Adj uste d Ave rag e Bal anc e	ADI T	Ad jus tm ent s	Adj uste d Am ortiz atio n	
Li n e N o.	Account Number								Col. (a)
1	Account 282 - Other Property (1)								
2	Plant Related- Direct Assigned to Transmission								
3									
4									-
5									-
6									-
7									-
8									-
9	Total								-
10									-
11	Plant Related- Allocated to Transmission								
12									-
13									-
14									-
15									-
16	Total								-
17	Labor Allocation Factors, ATRR Act. Line 147								0.00
18	Total Plant Related Allocated to Transmission								%
19									-
20	Total Account 282 Excess ADIT Amortization								-

Proposed Effective Date: 1/1/2018

Approved Effective Date:

2								
1								
2	Account 254 - Regulatory Liabilities (2)							
2								
2	Plant Related- Direct Assigned to Production							
3								
2								
4		-		-		-		
2								
5		-		-		-		
2	Total							
6		-	-	-	-	-	-	-
2								
7								
2	Plant Related- Direct Assigned to Transmission							
8								
2								
9		-		-		-		
3	Total							
0		-	-	-	-	-	-	-
3								
1								
3	Labor Related							
2								
3		-		-		-		
3								
4		-		-		-		
5								
3		-		-		-		
6								
3	Sub-total labor Related							
7		-	-	-	-	-	-	-
3	Labor Allocation Factors, ATRR Act. Line 147					0.00		0.00
8						%		%
3	Total Plant Related Allocated to Transmission							
9		-		-		-		-
4								
0								
4	Related to All Plant							
1								
4								
2		-		-		-		
4								
3		-		-		-		
4	Sub-total Production Related							
4		-	-	-	-	-	-	-
4	Net Plant Allocation Factor, ATRR Act. Line 36					0.00		0.00
5						%		%
4	Total Related to All Plant							
6		-		-		-		-
4								
7								
4	Retail Related							
8								
4		-		-		-		
9								
5		-		-		-		
0								
5		-		-		-		
1								
5		-		-		-		
2								
5		-		-		-		

Proposed Effective Date: 1/1/2018

Approved Effective Date:

3								
5		-		-		-		
3								
6		-		-		-		
3	Sub-total labor Related							
7		-	-	-	-	-	-	-
3	Labor Allocation Factors, ATRR Act. Line 147				0.00		0.00	
8					%		%	
3	Total Plant Related Allocated to Transmission							
9		-				-		
4								
0								
4	Related to All Plant							
1								
4		-		-		-		
2								
4		-		-		-		
3	Sub-total Production Related							
4		-	-	-	-	-	-	-
4	Net Plant Allocation Factor, ATRR Act. Line 36				0.00		0.00	
5					%		%	
4	Total Related to All Plant							
6		-				-		
4								
7								
4	Retail Related							
8								
4		-		-		-		
9								
5		-		-		-		
0								
5		-		-		-		
1								
5		-		-		-		
2								
5		-		-		-		
3	Sub-total Retail Related							
5		-	-	-	-	-	-	-
4								
5								
5	Other Non-Transmission Related							
6								
5		-		-		-		
7	Sub-total Other Related							
5		-	-	-	-	-	-	-
8								
5								
9								
6	Total Account 254 Excess ADIT Balances and Amortization							
0								
6								
1								
6	Total (Excess)/Deficient Non-Plant ADIT Regulatory Liabilities & Amortization	-	-	-	-	-	-	-
2								

N 1. Plant-related excess ADIT balances are embedded in the plant balances
 ot recorded in FERC Account 282, presented on WP_B-2, and are therefore not
 e: presented on this page.

N 2. Excess ADIT Balances recorded in FERC Account 254 are Unprotected.

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e:

N

ot

3. Amortizations of excess/deficient deferred income taxes resulting from the enactment of the Tax Cuts and Jobs Act will be included beginning January 1, 2018 (with the 2018 True-Up)

Proposed Effective Date: 1/1/2018

Approved Effective Date:

e:

N 4. Unamortized Excess Deferred Tax Regulatory Liabilities and the amortization of those Regulatory Liabilities arising from
ot future tax changes may only be included pursuant to Commission approval authorizing such inclusion.

e:

Proposed Effective Date: 1/1/2018

Approved Effective Date:

2	Total Account 190 Deficient ADIT Amortization								
0									-
2									
1									
2	Account 182.3 - Regulatory Assets (2)								
2									
2	Production Related - Demand								
3									
2									
4		-		-		-		-	
2	Total Production - Demand Related	-		-		-		-	
5		-		-		-		-	
2									
6									
2	Production Related - Energy								
7									
2									
8		-		-		-		-	
2		-		-		-		-	
9		-		-		-		-	
3	Total Production - Energy Related	-		-		-		-	
0		-		-		-		-	
3									
1									
3	Plant Related- Direct Assigned to Transmission								
2									
3									
3		-		-		-		-	
4		-		-		-		-	
3		-		-		-		-	
5		-		-		-		-	
3	Proration Adjustment (3)								
6						-		-	
3	Total Plant Related- Direct Assigned to Transmission	-		-		-		-	
7		-		-		-		-	
3									
8									
3	Plant Related- Allocated to Transmission								
9									
4									
0		-		-		-		-	
4		-		-		-		-	
1		-		-		-		-	
4	Proration Adjustment (3)								
2						-		-	
4	Total Plant Related- Allocated to Transmission	-		-		-		-	
3		-		-		-		-	
4	Labor Allocation Factors, ATRR Act. Line 147					0.0		0.00	
4						0%		%	
4	Total Plant Related Allocated to Transmission								
5						-		-	
4									
6									
4	Related to All Plant								
7									
4		-		-		-		-	
8		-		-		-		-	
4		-		-		-		-	
9		-		-		-		-	
5		-		-		-		-	
0		-		-		-		-	
5		-		-		-		-	
1		-		-		-		-	
5		-		-		-		-	

Proposed Effective Date: 1/1/2018

Approved Effective Date:

	(a)	(b)	(d)			
1 Account 190- Accumulated Deferred Income Taxes (1)						
2 Plant Related- Direct Assigned to Transmission				-	-	-
3						
4				-	-	-
5				-	-	-
6				-	-	-
7				-	-	-
8				-	-	-
9 Total Plant Related- Direct Assigned to Transmission				-	-	-
10						
11 Plant Related- Allocated to Transmission				-	-	-
12						
13				-	-	-
14				-	-	-
15				-	-	-
16 Total Plant Related- Allocated to Transmission				-	-	-
17 Labor Allocation Factors, ATRR Act. Line 147						0.00
18 Total Plant Related Allocated to Transmission						%
19						
20 Total Account 190 Deficient ADIT Amortization (FF1 Page 234, Footnote)						-
21						
22 Account 182.3 - Regulatory Assets (2)						
23 Production Related - Demand						
24						
25						
26 Total Production - Demand Related				-	-	-
27				-	-	-
28						
29 Production Related - Energy						
30						
31						
32 Total Production - Energy Related				-	-	-
33				-	-	-
34						
35 Plant Related- Direct Assigned to Transmission						
36						

Proposed Effective Date: 1/1/2018

6								
5		-	-	-	-	-	-	-
6								
6		-	-	-	-	-	-	-
6								
7		-	-	-	-	-	-	-
6								
8		-	-	-	-	-	-	-
6								
9		-	-	-	-	-	-	-
7	Total Labor Related							
0		-	-	-	-	-	-	-
7	Labor Allocation Factors, ATRR Act. Line 147				0.0		0.00	
1					0%		%	
7	Allocated Total Labor Related							
2					-		-	
7								
3								
7	Retail Related							
4								
7		-	-	-	-	-	-	-
5								
7		-	-	-	-	-	-	-
6								
7		-	-	-	-	-	-	-
7								
8		-	-	-	-	-	-	-
7								
9		-	-	-	-	-	-	-
8								
0		-	-	-	-	-	-	-
8								
1		-	-	-	-	-	-	-
8								
2		-	-	-	-	-	-	-
8								
3		-	-	-	-	-	-	-
8								
4		-	-	-	-	-	-	-
8	Total Retail Related							
5		-	-	-	-	-	-	-
8								
6								
8	Other Non-Transmission Related							
7								
8		-	-	-	-	-	-	-
8								
9		-	-	-	-	-	-	-
9	Total Other Related							
0		-	-	-	-	-	-	-
1								
9	Total Account 182.3 Deficient ADIT Balances and Amortization							
2								
3								
9	Total (Excess)/Deficient Non-Plant ADIT Regulatory Assets & Amortization							
4		-	-	-	-	-	-	-

N 1. Plant-related deficient ADIT balances are embedded in the plant balances recorded at
 ot in FERC Account 190, presented on WP_B-3, and are therefore not presented on this
 e: page.

Proposed Effective Date: 1/1/2018

N 2. With the exception of the NOL Carryforward balances, Excess ADIT Balances
ot recorded in FERC Account 182.3 are Unprotected.

N 3. Reference WP_ADIT Prorate

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e:
N
ot
e:

4. Amortizations of excess/deficient deferred
income taxes resulting from the enactment of the
Tax Cuts and Jobs Act will be included beginning
January 1, 2018 (with the 2018 True-Up)

Note: 5. Unamortized Deficient Deferred Tax Regulatory Assets and the amortization of those Regulatory Assets arising
from future tax changes may only be included pursuant to Commission approval authorizing such inclusion.

MARKED TARIFF

Public Service Company of Colorado
 Transmission Formula Rate Template

Table
 8.1
 WP_
 B-2 -
 Exce
 ss
 ADIT

Twelve Months Ended December 31, 20XX
 Excess Accumulated Deferred Income Taxes
 (Credits) (4)

Line No.	Account Number	(Excess)/Deficient Non-Plant ADIT Balances			(Excess)/Deficient ADIT Amortization (3)			Remaining Years to Amortize
		Balance at	Average Balance	Adjusted Average Balance	ADIT	Adjusted Amortization	Amortization	
		Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)		
1	Account 282 - Other Property (1)							
2	Plant Related- Direct Assigned to Transmission							
3								
4								-
5								-
6								-
7								-
8								-
9	Total							-
10								
11	Plant Related- Allocated to Transmission							
12								
13								-
14								-
15								-
16	Total							-
17	Labor Allocation Factors, ATRR Act. Line 147							0.00%
18	Total Plant Related Allocated to Transmission							-
19								
20	Total Account 282 Excess ADIT Amortization							-

2
1
2
2
2
3
2
4
2
5
2
6
2
7
2
8
2
9
3
0
3
1
3
2
3
3
4
3
5
3
6
3
7
3
8
3
9
4
0
4
1
4
2
4
3
4
4
5
6
7
4
8
9
5

Account 254 - Regulatory Liabilities (2)

Plant Related- Direct Assigned to Production

	-		-		-	-		
	-		-		-	-		
Total	-	-	-	-	-	-	-	-

Plant Related- Direct Assigned to Transmission

	-		-		-	-		
Total	-	-	-	-	-	-	-	-

Labor Related

	-		-		-	-		
	-		-		-	-		
	-		-		-	-		
	-		-		-	-		

Sub-total labor Related

Labor Allocation Factors, ATRR Act. Line 147

0.00 % 0.00 %

Total Plant Related Allocated to Transmission

- -

Related to All Plant

	-		-		-	-		
	-		-		-	-		

Sub-total Production Related

Net Plant Allocation Factor, ATRR Act. Line 36

0.00 % 0.00 %

Total Related to All Plant

- -

Retail Related

	-		-		-	-		
	-		-		-	-		
	-		-		-	-		
	-		-		-	-		

3								
5								
3								
6								
3	Sub-total labor Related							
7								
3	Labor Allocation Factors, ATRR Act. Line 147				0.00		0.00	
8					%		%	
3	Total Plant Related Allocated to Transmission							
9								
4								
0								
4	Related to All Plant							
1								
4								
2								
4								
3	Sub-total Production Related							
4								
4	Net Plant Allocation Factor, ATRR Act. Line 36				0.00		0.00	
5					%		%	
4	Total Related to All Plant							
6								
4								
7								
4	Retail Related							
8								
4								
9								
5								
0								
5								
1								
5								
2								
5								
3	Sub-total Retail Related							
5								
4								
5								
5	Other Non-Transmission Related							
6								
5								
7	Sub-total Other Related							
5								
8								
5								
9								
6	Total Account 254 Excess ADIT Balances and Amortization							
0								
6								
1								
6	Total (Excess)/Deficient Non-Plant ADIT Regulatory Liabilities & Amortization							
2								

N 1. Plant-related excess ADIT balances are embedded in the plant balances
 ot recorded in FERC Account 282, presented on WP_B-2, and are therefore not
 e: presented on this page.

N 2. Excess ADIT Balances recorded in FERC Account 254 are Unprotected.

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3. Amortizations of excess/deficient deferred income taxes resulting from the enactment of the Tax Cuts and Jobs Act will be included beginning January 1, 2018 (with the 2018 True-Up)

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N 4. Unamortized Excess Deferred Tax Regulatory Liabilities and the amortization of those Regulatory Liabilities arising from
ot future tax changes may only be included pursuant to Commission approval authorizing such inclusion.
e:

	(a)	(b)	(d)			
1 Account 190- Accumulated Deferred Income Taxes (1)						
2 Plant Related- Direct Assigned to Transmission						
3				-	-	-
4				-	-	-
5				-	-	-
6				-	-	-
7				-	-	-
8				-	-	-
9 Total Plant Related- Direct Assigned to Transmission				-	-	-
10						
11 Plant Related- Allocated to Transmission						
12				-	-	-
13				-	-	-
14				-	-	-
15				-	-	-
16 Total Plant Related- Allocated to Transmission				-	-	-
17 Labor Allocation Factors, ATRR Act. Line 147						0.00
18 Total Plant Related Allocated to Transmission						%
19						-
20						
21 Total Account 190 Deficient ADIT Amortization (FF1 Page 234, Footnote)						-
22						
23 Account 182.3 - Regulatory Assets (2)						
24 Production Related - Demand						
25						
26						
27 Total Production - Demand Related				-	-	-
28				-	-	-
29				-	-	-
30				-	-	-
31 Production Related - Energy						
32						
33						
34 Total Production - Energy Related				-	-	-
35				-	-	-
36						
37 Plant Related- Direct Assigned to Transmission						
38						

6								
5			-	-	-	-	-	-
6								
6			-	-	-	-	-	-
6								
7			-	-	-	-	-	-
6								
8			-	-	-	-	-	-
6								
9			-	-	-	-	-	-
7	Total Labor Related							
0			-	-	-	-	-	-
7	Labor Allocation Factors, ATRR Act. Line 147				0.0		0.00	
1					0%		%	
7	Allocated Total Labor Related							
2								
7								
3								
7	Retail Related							
4								
7			-	-	-	-	-	-
5								
7			-	-	-	-	-	-
6								
7			-	-	-	-	-	-
7								
8			-	-	-	-	-	-
7								
9			-	-	-	-	-	-
8								
0			-	-	-	-	-	-
8								
1			-	-	-	-	-	-
8								
2			-	-	-	-	-	-
8								
3			-	-	-	-	-	-
8								
4			-	-	-	-	-	-
8	Total Retail Related							
5			-	-	-	-	-	-
8								
6								
8	Other Non-Transmission Related							
7								
8			-	-	-	-	-	-
8								
9			-	-	-	-	-	-
9	Total Other Related							
0			-	-	-	-	-	-
1								
9	Total Account 182.3 Deficient ADIT Balances and Amortization							
2								
3								
9	Total (Excess)/Deficient Non-Plant ADIT Regulatory Assets & Amortization							
4			-	-	-	-	-	-

N 1. Plant-related deficient ADIT balances are embedded in the plant balances recorded at
 ot in FERC Account 190, presented on WP_B-3, and are therefore not presented on this
 e: page.

N 2. With the exception of the NOL Carryforward balances, Excess ADIT Balances
ot recorded in FERC Account 182.3 are Unprotected.

N 3. Reference WP_ADIT Prorate

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e:
N
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e:

4. Amortizations of excess/deficient deferred
income taxes resulting from the enactment of the
Tax Cuts and Jobs Act will be included beginning
January 1, 2018 (with the 2018 True-Up)

5. Unamortized Deficient Deferred Tax Regulatory Assets and the amortization of those Regulatory Assets arising from future tax changes may only be included pursuant to Commission approval authorizing such inclusion.

Note: