

September 7, 2017

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. ER17-2447-000
Tariff Revisions to Exclude AGIS Costs From Transmission 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 (2017), and Order No. 714,¹ Public Service Company of Colorado ("PSCo")² submits revisions to the Xcel Energy Operating Companies Open Access Transmission Tariff ("Tariff").³ The revisions would exclude costs associated with PSCo's Advanced Grid Intelligence and Security ("AGIS") initiative from the determination of the wholesale annual transmission revenue requirement ("ATRR") as these costs benefit retail customers. PSCo respectfully requests an effective date of January 1, 2017, for the tariff modifications proposed, so the AGIS costs are excluded for the full 2017 rate year.

I. BACKGROUND

PSCo is a wholly-owned subsidiary of Xcel Energy Inc. ("Xcel Energy"), a public utility holding company. PSCo is an integrated electric utility that, *inter alia*, generates, transmits, distributes, and sells electric energy to approximately 1.5 million retail and wholesale customers in the state of Colorado. PSCo provides open access wholesale transmission service and ancillary only services to transmission customers and ancillary services customers under Parts II

¹ *Electronic Tariff Filings*, FERC Stats. & Regs. ¶ 31,276 (2008).

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

³ Xcel Energy Operating Companies, FERC Electric Tariff, Third Revised Volume No. 1.

or III, or Part IV of the Xcel Energy Tariff, respectively. PSCo operates a Balancing Authority Area (“BAA”) in the Western Interconnection region.

Xcel Energy Services Inc. (“XES”) is the service company for the Xcel Energy holding company system and, *inter alia*, provides corporate and other services to PSCo and the other Xcel Energy Operating Companies.⁴ As such, XES makes filings with, and appears in proceedings before, the Commission on behalf of PSCo and the other Xcel Energy Operating Companies.

On July 25, 2017, the Public Utilities Commission of the State of Colorado (“CoPUC”) approved a comprehensive settlement agreement and granted a Certificate of Public Convenience and Necessity (“CPCN”) to allow PSCo to proceed with the AGIS initiative.⁵ The initiative includes the implementation of Advanced Metering Infrastructure, Integrated Volt-VAr Optimization programs and associated components of an advanced communications network known as the Field Area Network. AGIS will facilitate improvements to the reliability and security of PSCo’s electric distribution grid and offers additional retail customer choice and control over energy usage.

Because the AGIS initiative focuses on improvements to the PSCo distribution system, the costs should be recovered through PSCo’s retail rates and should not be included in the wholesale transmission revenue requirement. The majority of the AGIS assets will be recorded in distribution FERC plant accounts and thus are excluded. However, a portion of the AGIS assets are information technology costs, specifically communication equipment and computer software costs, which are recorded in general and intangible FERC plant accounts. Under the Attachment O-PSCo transmission formula rate, a portion of general and intangible FERC plant costs are included in the ATRR. The proposed revisions would remove the AGIS asset costs recorded in general and intangible FERC plant accounts and thus remove the costs from the PSCo ATRR.

II. DESCRIPTION AND JUSTIFICATION OF PROPOSED TARIFF REVISIONS

In this instant filing, we propose modifications to Attachment O-PSCo that will enable PSCo to remove costs associated with the AGIS initiative from Attachment O-PSCo. Without the proposed modifications, a portion of such general and intangible costs would automatically be included in the PSCo rate formula and be allocated to wholesale transmission service customers.

⁴ The other Xcel Energy Operating Companies are 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”). The NSP Companies operate in the Midcontinent Independent System Operator, Inc. (“MISO”) region, and SPS operates in the Southwest Power Pool, Inc. (“SPP”) region, so the proposed tariff changes affect only to the PSCo system.

⁵ All documents in Proceeding No. 16A-0588E can be viewed at https://www.dora.state.co.us/pls/efi/EFI_Search_UI.search.

Specifically, PSCo proposes to revise the following tables that are included in the PSCo Tariff as part of the formula: Table 7, 15, 16, and 39. Table 7, WP_B-1 is the Plant workpaper where the adjustments resulting from the AGIS initiative will be included. Table 15, WP_B-Inputs Est. and Table 16, WP_B-Inputs Act are the rate base data input workpapers in which the detailed AGIS plant data is listed. The data listed on these tables is what is brought forward to Table 7 to be excluded from the formula rate calculation. Table 39, WP_ADIT Prorate is the Accumulated Deferred Income Taxes (“ADIT”) proration adjustment workpaper in which the ADIT proration adjustment for AGIS will be calculated. The ADIT proration adjustment calculated on Table 39 is brought forward to Tables 15 and 16.

III. INFORMATION RELATING TO THE EFFECT OF THE RATE CHANGE

The purpose of making the proposed changes is to costs associated with the AGIS initiative from the Attachment O-PSCo transmission formula rate. Removing these costs from the PSCo’s transmission rates will ensure that PSCo’s wholesale transmission customers do not bear the costs of AGIS information technology costs related to the improvements to PSCo’s electric distribution system.

Without the proposed changes, PSCo would include 2017 general and intangible costs in the ATRR when calculating the 2017 actual ATRR that is included in 2019 rates. The general and intangible costs are allocated to the ATRR using the common to electric transmission allocator, which allocates approximately eight percent of the general and intangible costs to the wholesale ATRR. PSCo without the proposed tariff changes, wholesale transmission service customers would bear 2017 AGIS general and intangible revenue requirements through the Attachment O-PSCo ATRR. These costs are estimated to increase over time as the AGIS project is implemented. If the tariff modifications are approved as requested, PSCo will calculate the 2017 true-up during the summer of 2018 to exclude these costs. Additionally, if tariff modifications are approved as requested, PSCo will exclude AGIS related costs from 2018 rates and from rates going forward.

IV. 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:

- Exhibit I – the revised portions of Attachment O- PSCo in clean eTariff format;
- Exhibit II – the revised portions of the Attachment O- PSCo in marked format.

2. Requested Effective Date – Section 35.13(b)(2) Waiver Request

PSCo respectfully requests a retroactive effective date of January 1, 2017, so any costs associated with the AGIS initiative can be removed from the Attachment O-PSCo ATRR for the full 2017 rate year. As indicated, the proposed tariff changes will result in a slight reduction in wholesale transmission rates for 2017 by excluding certain AGIS costs. PSCo respectfully requests that the Commission grant a waiver of the requirements of 18 C.F.R. § 35.13, and any other rule or regulatory provision that may be deemed necessary, in order to accept the proposed revisions to the PSCo Tariff and to grant the requested effective date. Granting a waiver under the circumstances would be consistent with Commission precedent as the rates at issue are formula rates based on actual costs.⁶

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, and ancillary service customers taking service under the Xcel Energy Tariff. A courtesy copy will be served on the Commission's Director of the Division of Electric Power Regulation (West). Pursuant to 18 C.F.R. § 35.2(d), a copy of this filing will be posted for public inspection at the offices of Xcel Energy – Transmission Services at 414 Nicollet Mall – 6th Floor, Minneapolis, Minnesota 55401; and at the offices of PSCo – Transmission at 18201 West 10th Avenue, Golden, Colorado 80401. A copy of the filing also will be posted at the OASIS/Open Access Transmission Tariff link at the Transmission page of the Xcel Energy Inc. website (www.transmission.xcelenergy.com).

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

See Sections II and III above. The removal of AGIS related costs from the ATRR will result in a small rate reduction.

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

See Sections II and III above. The removal of AGIS related costs from the ATRR excludes the costs of the AGIS initiative incurred for the benefit of PSCo's retail customers.

⁶ See, e.g., *Public Service Electric & Gas Co.*, 124 FERC ¶ 61,303 (2008); *Am. Elec. Power Serv. Corp.*, 120 FERC ¶ 61,205 (2007).

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

See Section II above. PSCo provided notice to customers of this proposed rate change on June 15, 2017, pursuant to the Implementation Procedures in Attachment O-PSCo.

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:⁷

Deborah Blair
Director, Revenue Analysis
Xcel Energy Services Inc.
1800 Larimer St, Suite 1400
Denver, CO 80202
Telephone: (303) 294-2184
Email: Deborah.Blair@xcelenergy.com

Liam Noailles
Manager, Federal Regulatory Affairs
Xcel Energy Services Inc.
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Denver, CO 80202
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James P. Johnson
Assistant General Counsel
Xcel Energy Services Inc.
414 Nicollet Mall - 5th Floor
Minneapolis, MN 55401
Telephone: (612) 215-4592
Email: James.P.Johnson@xcelenergy.com

⁷ 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.

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V. CONCLUSION

For the reasons stated above, the PSCo respectfully requests that the Commission accept the revised e-Tariff records, to be effective January 1, 2017.

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

Cc: Colorado Public Utilities Commission
Director, Division of Tariffs and Market Development (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 7th day of September 2017.

/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

EXHIBIT I

Proposed Effective Date: 1/1/2017

Approved Effective Date:

**Public Service Company of Colorado
 Transmission Formula Rate Settlement Template
 Twelve Months Ended December 31, 20XX**

**Table 7
 WP_B-1**

Gross Plant, Accumulated Depreciation & Amortization, and Depreciation Expense

Estimated

Line No.	Functional Class	Reference	Per Books	GSU	Adjustments	Adjusted
			13 Month Avg	Reclass 13 Month Avg (1)	13 Month Avg (2)	Balance 13 Month Avg
			Col. (a)	Col. (b)	Col. (c)	Col. (d)
1	<u>Plant in Service:</u>					
2	Production Plant	WP_B-Inputs Est. Line 17	-	-	-	-
3	Transmission	WP_B-Inputs Est. Line 17	-	-	-	-
4	Distribution (3)	WP_B-Inputs Est. Line 17	-	-	-	-
5	General (3)	WP_B-Inputs Est. Line 17	-	-	-	-
6	Intangible (3) (4)	WP_B-Inputs Est. Line 17	-	-	-	-
7	Common Intangible (4) (5)	WP_B-Inputs Est. Line 17	-	-	-	-
8	Common General (3)	WP_B-Inputs Est. Line 17	-	-	-	-
9	Total Plant In Service with Adjustments	Sum Lines 2 through 8	-	-	-	-
10						
11	<u>Accumulated Depreciation & Amortization: (6)</u>					
12	Production Plant	WP_B-Inputs Est. Line 40	-	-	-	-
13	Transmission	WP_B-Inputs Est. Line 40	-	-	-	-
14	Distribution (3)	WP_B-Inputs Est. Line 40	-	-	-	-
15	General (3)	WP_B-Inputs Est. Line 40	-	-	-	-
16	Intangible (3) (4)	WP_B-Inputs Est. Line 40	-	-	-	-
17	Common Intangible (4) (5)	WP_B-Inputs Est. Line 40	-	-	-	-
18	Common General (3)	WP_B-Inputs Est. Line 40	-	-	-	-
19	Total Accumulated Depreciation & Amortization with Adjustments	Sum Lines 12 through 18	-	-	-	-
20						
21			Per Books	GSU	Adjustments	Adjusted
22	<u>Depreciation and Amortization Expense: (6)</u>		12 Month Total	Reclass 12 Month Total (1)	12 Month Total (2)	Balance 12 Month Total
23	Production Plant	WP_B-Inputs Est. Line 46	-	-	-	-
24	Transmission	WP_B-Inputs Est. Line 46	-	-	-	-
25	Distribution (3)	WP_B-Inputs Est. Line 46	-	-	-	-
26	General (3)	WP_B-Inputs Est. Line 46	-	-	-	-

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27	Intangible (3) (4)	WP_B-Inputs Est. Line 46	-	-	-
28	Common Intangible (4) (5)	WP_B-Inputs Est. Line 46	-	-	-
29	Common General (3)	WP_B-Inputs Est. Line 46	-	-	0
30	Total Depreciation and Amortization Expense	Sum Lines 23 through 29	-	-	-

Notes:

- Generator Step Up's (GSU) are eliminated from Transmission, Distribution, and General Plant and reassigned to Production Plant
- Adjustments are shown on WP_B-Inputs Est. Lines 67, 86, 92
- Smart Grid City and Advanced Grid Intelligence Project (AGIS) (retail) are eliminated
- Retail related Franchises and Consents are eliminated from FERC 302
- Retail Related CRS (Customer Resources System) and OMS (Outage Management System) are eliminated from Common Plant FERC 303
- Should the FERC and Colorado depreciation rates be different, the Company will keep separate books for the two jurisdictions

Actual

Line No.	Functional Class	Reference	Per Books 13 Month Avg Col. (a)	GSU Reclass 13 Month Avg (1) Col. (b)	Adjustments 13 Month Avg (2) Col. (c)	Adjusted Balance 13 Month Avg Col. (d)
1	<u>Plant in Service:</u>					
2	Production Plant	WP_B-Inputs Act. Line 17	-	-	-	-
3	Transmission	WP_B-Inputs Act. Line 17	-	-	-	-
4	Distribution (3)	WP_B-Inputs Act. Line 17	-	-	-	-
5	General (3)	WP_B-Inputs Act. Line 17	-	-	-	-
6	Intangible (3) (4)	WP_B-Inputs Act. Line 17	-	-	-	-
7	Common Intangible (4) (5)	WP_B-Inputs Act. Line 17	-	-	-	-
8	Common General (3)	WP_B-Inputs Act. Line 17	-	-	-	-
9	Total Plant In Service with Adjustments	Sum Lines 2 through 8	-	-	-	-
10						
11	<u>Accumulated Depreciation & Amortization: (6)</u>					
12	Production Plant	WP_B-Inputs Act. Line 40	-	-	-	-
13	Transmission	WP_B-Inputs Act. Line 40	-	-	-	-
14	Distribution (3)	WP_B-Inputs Act. Line 40	-	-	-	-
15	General (3)	WP_B-Inputs Act. Line 40	-	-	-	-
16	Intangible (3) (4)	WP_B-Inputs Act. Line 40	-	-	-	-
17	Common Intangible (4) (5)	WP_B-Inputs Act. Line 40	-	-	-	-
18	Common General (3)	WP_B-Inputs Act. Line 40	-	-	-	-

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19	Total Accumulated Depreciation & Amortization with Adjustments	Sum Lines 12 through 18	-	-	-	-
20						
21			Per Books	GSU	Adjustments	Adjusted
22	<u>Depreciation and Amortization Expense: (6)</u>		12 Month	Reclass	12 Month	Balance
			Total	12 Month	Total (2)	12 Month
				Total (1)		Total
23	Production Plant	WP_B-Inputs Act. Line 46	-	-	-	-
24	Transmission	WP_B-Inputs Act. Line 46	-	-	-	-
25	Distribution (3)	WP_B-Inputs Act. Line 46	-	-	-	-
26	General (3)	WP_B-Inputs Act. Line 46	-	-	-	-
27	Intangible (3) (4)	WP_B-Inputs Act. Line 46	-	-	-	-
28	Common Intangible (4) (5)	WP_B-Inputs Act. Line 46	-	-	-	-
29	Common General (3)	WP_B-Inputs Act. Line 46	-	-	-	-
30	Total Depreciation and Amortization Expense	Sum Lines 23 through 29	-	-	-	-

Notes:

1. GSU's are eliminated from Transmission, Distribution, and General Plant and reassigned to Production Plant
2. Adjustments are shown on WP_B-Inputs Est. Lines 109, 128, 134
3. Smart Grid City and Advanced Grid Intelligence Project (AGIS) (retail) are eliminated
4. Retail related Franchises and Consents are eliminated from FERC 302
5. Retail Related CRS (Customer Resources System) and OMS (Outage Management System) are eliminated from Common Plant FERC 303
6. Should the FERC and Colorado depreciation rates be different, the Company will keep separate books for the two jurisdictions

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1									
7	Adj Balance	-	-	-	-	-	-	-	-
1									
8									
1									
9	Accumulated Depreciation and Amortization								
2									
0									
2									
1		Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible
2									Common General
2	Reference	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records
2	December								
4	January								
5	February								
6	March								
7	April								
8	May								
9	June								
0	July								
1	August								
3	September								
2	r								
3	October								
4	November								
5	December								
3	13 Month								
6	Avg. (Lns 23 - 35)	-	-	-	-	-	-	-	-
3									
7	Less ARO								
3	(13 Month								
8	Avg) (1)	-	-	-	-	-	-	-	-

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9				-										-			
8																	
0	July			-										-			
8																	
1	August			-										-			
8																	
2	September			-										-			
8																	
3	October			-										-			
8																	
4	November			-										-			
8																	
5	December			-										-			
8	13 Month																
6	Avg. (Lns																
	73 - 85)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

8
 7
 8
 8 **Depreciation Expense**
 8
 9

		Electric Intangible				Distribution Plant			General Plant			Common Intangible				Common General		
		FERC 302	Smart Grid City	AGIS	Total	Smart Grid City	AGIS	Total	Smart Grid City	AGIS	Total	FERC 302	CRS	OMS	Total	Smart Grid City	AGIS	Total
90																		
91																		
92	Dec Month 12	-	-		-	-			-			-	-	-	-			-

		Electric Intangible				Distribution Plant			General Plant			Common Intangible				Common General		
		FERC 302	Smart Grid City	AGIS	Total	Smart Grid City	AGIS	Total	Smart Grid City	AGIS	Total	FERC 302	CRS	OMS	Total	Smart Grid City	AGIS	Total
93																		
94	ADIT																	
95																		
96																		
97	December				-										-			
98	December				-										-			
99	Proration Adjustment	-	-		-	-			-			-	-	-	-			-

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		Depreciation Expense					
		Transmission	Distribution	General			
		GSU	GSU	GSU			
0							
12							
1							
12							
2							
12							
3							
12							
4	Dec 12 Month	-	-	-			
12							
5							
12							
6							
12							
7							
12							
8							
12							
9							
13							
0							
13							
1	December						
13							
2	January						
13							
3	February						
13							
4	March						
13							
5	April						
13							
6	May						
13							
7	June						
13							
8	July						
13							
9	August						
14							
0	September						
14							
1	October						
14							
2	November						

		Unamort. Balance	Current Year Amortization Expense (2)	Unamortized Balance End of Current Year	Unamort. Balance of Extraordinary Property Loss (2)	Current Year Amortization Expense (2)	Unamortized Balance End of Current Year	Land Held For Future Use (3)
13								
1	December			-			-	
13								
2	January			-			-	
13								
3	February			-			-	
13								
4	March			-			-	
13								
5	April			-			-	
13								
6	May			-			-	
13								
7	June			-			-	
13								
8	July			-			-	
13								
9	August			-			-	
14								
0	September			-			-	
14								
1	October			-			-	
14								
2	November			-			-	

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14						
3	December		-		-	
14	13 Month Avg.					
4	(Lns 130 - 142)	-	-	-	-	-
14						
5						
14						
6						
14						
7	Note 1. ARO is not included in the budgeted amounts					
14						
8	Note 2. Abandoned Plant and Extraordinary Property Loss will remain at zero and can not be changes without a Section 205 filing.					
14	Note 3. Plant Held for Future Use recovered in the formula will be limited to Transmission related land and land rights recorded in Account 105, Plant Held for Future Use.					
9						
15						
0	Note 4. Source of Plant Adjustments: Company Records.					
15						
1	Note 5. ADIT proration adjustments are derived on WP_ADIT Prorate.					
15						
2	Note 6. Average BOY/EOY balance is reduced by the ADIT prorate adjustment in compliance with IRS regulation Section 1.167(l)-1(h)(6).					

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19

Accumulated Depreciation and Amortization

21

22

	Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
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23 FERC Form No. 1 reference

(page 200 Ln. 21) (page 219 Ln. 20) (page 219 Ln. 22 + 23) (page 219 Ln. 24) (page 219 Ln. 25) (page 219 Ln. 26) (page 219 Ln. 28) Note 8 Note 8

24

December

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25

January

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26

February

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27

March

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28

April

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29

May

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30

June

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31

July

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32

August

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

33

September

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

34

October

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

35

November

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

36

December

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37 13 Month Avg. (Lns 23 - 35)

-	-	-	-	-	-	-	-	-	-
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38

Less ARO (13 Month Avg) (1)

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39

Adj Balance

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40

41 Adj Balance

-	-	-	-	-	-	-	-	-	-
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42

Depreciation Expense

44

	Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
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45

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46	FERC Form No. 1 reference	(page 336 Ln. 1)	(page 336 Ln. 2)	(page 336 Ln. 4 + 5)	(page 336 Ln. 6)	(page 336 Ln. 7)	(page 336 Ln. 8)	(page 336 Ln. 10)	(page 336 Ln. 11)	(page 336 Ln. 11)
47	Total									

48
 49 **Plant Adjustments (4)**
 50 **Gross Plant**

		Electric Intangible				Distribution Plant			General Plant			Common Intangible				Common General		
		FERC 302	Smart Grid City	AGIS	Total	Smart Grid City	AGIS	Total	Smart Grid City	AGIS	Total	FERC 302	CRS	OMS	Total	Smart Grid City	AGIS	Total
54	December				-			-							-			
55	January				-			-							-			
56	February				-			-							-			
57	March				-			-							-			
58	April				-			-							-			
59	May				-			-							-			
60	June				-			-							-			
61	July				-			-							-			
62	August				-			-							-			
63	September				-			-							-			
64	October				-			-							-			
65	November				-			-							-			
66	December				-			-							-			
67	13 Month Avg. (Lns 53 - 65)	-	-		-	-		-	-		-	-	-	-	-			-

68
 69 **Accumulated
 Depreciation**

70																		
71		Electric Intangible				Distribution Plant			General Plant			Common Intangible				Common General		

Proposed Effective Date: 1/1/2017

Approved Effective Date:

11									
4	August								
11									
5	September								
11									
6	October								
11									
7	November								
11									
8	December								
11	13 Month								
9	Avg. (Lns								
	104 - 116)	-	-	-	-	-	-	-	-

Depreciation Expense		
Transmission GSU	Distribution GSU	General GSU

12	Dec 12			
4	Month			

	Unamort. Balance of Abandoned Incentive Plant (2)	Current Year Amortization Expense (2)	Unamort. Balance of Extraordinary Property Loss (2)	Current Year Amortization Expense (2)	Unamort. Balance of Land Held For Future Use (3)
13					
0					
13					
1	December	-		-	
13	January				

Proposed Effective Date: 1/1/2017

2			-			-	
13							
3	February		-			-	
13							
4	March		-			-	
13							
5	April		-			-	
13							
6	May		-			-	
13							
7	June		-			-	
13							
8	July		-			-	
13							
9	August		-			-	
14							
0	September		-			-	
14							
1	October		-			-	
14							
2	November		-			-	
14							
3	December		-			-	
14	13 Month						
4	Avg. (Lns						
4	129 - 141)	-	-	-	-	-	-

14
5
14
6

Note 1. ARO is not included in the budgeted amounts

Note 2. Abandoned Plant and Extraordinary Property Loss will remain at zero and can not be changes without a Section 205 filing.

Note 3. Plant Held for Future Use recovered in the formula will be limited to Transmission related land and land rights recorded in Account 105, Plant Held for Future Use.

Note 4. Source of Plant Adjustments: Company Records.

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5

Note 5. ADIT proration adjustments are derived on WP_ADIT Prorate.

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5

Note 6. Average BOY/EOY balance is reduced by the ADIT prorate adjustment in compliance with IRS regulation Section 1.167(l)-1(h)(6).

1

Note 7. FERC Form No 1, Page 356. Common Intangible Gross Plant includes Accounts 301-303. Common General Gross Plant includes

Proposed Effective Date: 1/1/2017

5 Accounts 389-399.1.

3

1 Note 8. FERC Form No1, Page 356.1. Common Intangible Accumulated Amortization, Account 111 includes Franchises and Purchased
5 Software. Common General Accumulated Depreciation, Account 108 includes Transportation and Other Plant plus Accumulated Amortization,
4 Account 111, Office Remodeling.

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10	March	31	276	366	75.41%	-	-	-	-	-	-	-	-
11	April	30	246	366	67.21%	-	-	-	-	-	-	-	-
12	May	31	215	366	58.74%	-	-	-	-	-	-	-	-
13	June	30	185	366	50.55%	-	-	-	-	-	-	-	-
14	July	31	154	366	42.08%	-	-	-	-	-	-	-	-
15	August	31	123	366	33.61%	-	-	-	-	-	-	-	-
16	September	30	93	366	25.41%	-	-	-	-	-	-	-	-
17	October	31	62	366	16.94%	-	-	-	-	-	-	-	-
18	November	30	32	366	8.74%	-	-	-	-	-	-	-	-
19	December	31	1	366	0.27%	-	-	-	-	-	-	-	-
20				4,392		-	-	-	-	-	-	-	-
21				537									
22	Proration Factor			8%									
23													
24													
25	Beginning Balance of Prorated items			(Line 7, Col H)									-
26	Ending Balance of Prorated items			(Line 19, Col H)									-
27	Average			(Average of Line 25)									(Average of Line

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7	Balance Prorated items	& Line 26)	-	25 & Line 26)	-
2	Average Balance Proration	(WP_B-3, Average of Line 26, Cols (a) and (b))	-	(WP_B-3, Average of Line 26, Cols (a) and (b))	-
9	Adjustment		-		-

**Account 190- Accumulated
 Deferred Income Taxes
 Plant Related- Allocated to
 Transmission**

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

8	December 31st Balance - Prorated Items					-	-	-	-	-	-	-	-
3	January	31	33	36	91.80%	-	-	-	-	-	-	-	-
9	February	29	30	36	83.88%	-	-	-	-	-	-	-	-
4	March	31	27	36	75.41%	-	-	-	-	-	-	-	-

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73	April	30	246	366	67.21%	-	-	-	-	-	-	-	-
74	May	31	215	366	58.74%	-	-	-	-	-	-	-	-
75	June	30	185	366	50.55%	-	-	-	-	-	-	-	-
76	July	31	154	366	42.08%	-	-	-	-	-	-	-	-
77	August	31	123	366	33.61%	-	-	-	-	-	-	-	-
78	September	30	93	366	25.41%	-	-	-	-	-	-	-	-
79	October	31	62	366	16.94%	-	-	-	-	-	-	-	-
80	November	30	32	366	8.74%	-	-	-	-	-	-	-	-
81	December	31	1	366	0.27%	-	-	-	-	-	-	-	-
82	Total	2,030	4,392	53		-	-	-	-	-	-	-	-
83	Proportion	Fac	tor	53%									
87	Beginning Balance of Prorated items			(Line 69, Col H)		-			(Line 69, Col N)		-		
88	Ending Balance of Prorated items			(Line 81, Col H)		-			(Line 81, Col N)		-		
89	Average Balance of Prorated items			(Average of Line 87 & Line 88)		-			(Average of Line 87 & Line 88)		-		

Proposed Effective Date: 1/1/2017

1	Apr	30	24	3	67.21								
0	il		6	6	%								
4													
1	Ma	31	21	3	58.74								
0	y		5	6	%								
5													
1	Jun	30	18	3	50.55								
0	e		5	6	%								
6													
1	Jul	31	15	3	42.08								
0	y		4	6	%								
7													
1	Au	31	12	3	33.61								
0	gus		3	6	%								
8	t												
1	Se	30	93	3	25.41								
0	pte			6	%								
9	mb												
	er												
1	Oct	31	62	3	16.94								
1	obe			6	%								
0	r												
1	No	30	32	3	8.74								
1	ve			6	%								
1	mb												
1	er												
1	De	31	1	3	0.27								
1	ce			6	%								
2	mb												
	er			6									

1				4									
1				3									
1				9									
3				2									
1													
1													
4													

1	Pro			5									
1	rati			3									
1	on			.									
1	Fac			7									
5	tor			8									
1				%									

1	Beginning			(Line				(Line					
1	Balance of			100,				100,					
8	Prorated items			Col	-			Col	-				
				H)				N)					
1	Ending			(Line				(Line					
1	Balance of			112,				112,					
9	Prorated items			Col	-			Col	-				
				H)				N)					
1	Average			(Average of Line				(Average of Line					

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2	Balance	& Line 119)	-	118 & Line 119)	-
0	Prorated items				
1	Non-prorated			(WP_B-2,	
2	Average	(WP_B-2, Average of Line 4,		Average of Line	
1	Balance	Cols (a) and (b))	-	4, Cols (a) and	-
1	Proration			(b))	
2	Adjustment		-		-
2					
1					
2					
3					
1					
2					
4					
1					
2					

Account 282 - Other Property

Plant Related- Direct Assigned to Transmission

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

1	December 31st Balance - Prorated												
3	Items				-								-
1	Jan												
3	uar	31	33	3	91.80								
2	y		6	6	%								

Proposed Effective Date: 1/1/2017

1	Beginning	(Line 131,		(Line 131,	
4	Balance of	Col	-	Col	-
9	Prorated items	H)		N)	
1	Ending	(Line 143,		(Line 143,	
5	Balance of	Col	-	Col	-
0	Prorated items	H)		N)	
1	Average		_____		_____
5	Balance	(Average of Line 149	-	(Average of Line	-
1	Prorated items	& Line 150)		149 & Line 150)	
1	Non-prorated			(WP_B-2,	
5	Average	(WP_B-2, Average of Line 35,		Average of Line	
2	Balance	Cols (a) and (b))	-	35, Cols (a) and	-
1	Proration		_____	(b))	_____
5	Adjustme				
3	nt		-		-

Account 282 - Other Property

Plant Related- Allocated to Transmission

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

Proposed Effective Date: 1/1/2017

Fac tor	7 8 %			
1				
7				
8				
1				
7				
9				
1	Beginning	(Line 162,		(Line 162,
8	Balance of	Col	-	Col
0	Prorated items	H)		N)
1	Ending	(Line 174,		(Line 174,
8	Balance of	Col	-	Col
1	Prorated items	H)		N)
1	Average		_____	_____
8	Balance	(Average of Line 180	-	(Average of Line
2	Prorated items	& Line 181)		180 & Line 181)
1	Non-prorated			(WP_B-2,
8	Average	(WP_B-2, Average of Line 66,		Average of Line
3	Balance	Cols (a) and (b))	-	66, Cols (a) and
1	Proration		_____	(b))
8	Adjustme nt		-	
4				
1				
8				
5				
1				
8				
6				
1				
8				
7	Account 283 - Other			
1				
8	Plant Related- Direct Assigned to			
8	Production			

Account 283 - Other
Plant Related- Direct Assigned to
Production

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Report	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

1
9
1

Proposed Effective Date: 1/1/2017

8 nt

3
0
9
3
1
0
3
1

WP_B-Inputs - Adjustments to ADIT

3
1
2

Electric Intangible - Smart Grid City

3
1
3
3
1
4

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Projection of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

3
1
5
3

1
6
3
1
7

December 31st Balance - Prorated Items

3
1
8
3
1
9
3
2

January	31	336	366	91.80%		-	-		-	-	-	-	-
February	29	307	366	83.88%		-	-		-	-	-	-	-
March	31	273	366	75.41%		-	-		-	-	-	-	-

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	H)		N)	
3 Average				
3 Balance	(Average of Line 335	-	(Average of Line	-
7 Prorated items	& Line 336)		335 & Line 336)	
3 Non-prorated			(WP_B-2,	
3 Average	(WP_B-2, Average of Line ,		Average of Line	
8 Balance	Cols (a) and (b))	-	, Cols (a) and	-
3 Proration			(b))	
3 Adjustment				
9 nt		-		-

WP_B-Inputs - Adjustments to ADIT

Electric Intangible - AGIS

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

December 31st Balance - Prorated Items

-

-

Proposed Effective Date: 1/1/2017

3					
6					
5					
3	Beginning	(Line 348,		(Line 348,	
6	Balance of	Col	-	Col	-
6	Prorated items	H)		N)	
3	Ending	(Line 360,		(Line 360,	
6	Balance of	Col	-	Col	-
7	Prorated items	H)		N)	
3	Average				
6	Balance	(Average of Line 366	-	(Average of Line 366 & Line 367)	-
8	Prorated items	& Line 367)		(WP_B-2,	
3	Non-prorated			Average of Line	
6	Average	(WP_B-2, Average of Line ,		, Cols (a) and	
9	Balance	Cols (a) and (b))	-	(b))	-
3	Proration				
7	Adjustme				
0	nt		-		-

3
7
1
3
7
2
3

WP_B-Inputs - Adjustments to ADIT

Distribution Plant - Smart Grid City

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Projection of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

3
7
7

Proposed Effective Date: 1/1/2017

9
3
3
9
4
3
9
5
3
9
6

Pro
rati
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Fac
tor

5
3
.
7
8
%

3	Beginning	(Line 379, Col H)	-	(Line 348, Col N)	-
9	Balance of	(Line 391, Col H)	-	(Line 360, Col N)	-
7	Prorated items	(Average of Line 397 & Line 398)	-	(Average of Line 397 & Line 398)	-
3	Ending	(WP_B-2, Average of Line , Cols (a) and (b))	-	(WP_B-2, Average of Line , Cols (a) and (b))	-
9	Balance of				
8	Prorated items				
3	Average				
9	Balance				
9	Prorated items				
4	Non-prorated				
0	Average				
0	Balance				
4	Proration				
0	Adjustme				
1	nt				

4
0
2
4
0
3
4

WP_B-Inputs - Adjustments to ADIT

4
4
0

Distribution Plant - AGIS

4
0
6
4
0
7

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future P	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

4
0
8

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		Portion of Test Period											
4	0												
9	4												
1	0	December 31st Balance - Prorated Items		-	-	-	-	-	-	-	-	-	-
4	1	Jan	31	33	3	91.80	-	-	-	-	-	-	-
1	1	y		6	6	%							
4	1	Fe	29	30	3	83.88	-	-	-	-	-	-	-
1	2	bru		7	6	%							
4	1	Ma	31	27	3	75.41	-	-	-	-	-	-	-
1	3	rch		6	6	%							
4	1	Apr	30	24	3	67.21	-	-	-	-	-	-	-
1	4	il		6	6	%							
4	1	Ma	31	21	3	58.74	-	-	-	-	-	-	-
1	5	y		5	6	%							
4	1	Jun	30	18	3	50.55	-	-	-	-	-	-	-
1	6	e		5	6	%							
4	1	Jul	31	15	3	42.08	-	-	-	-	-	-	-
1	7	y		4	6	%							
4	1	Au	31	12	3	33.61	-	-	-	-	-	-	-
1	8	gus		3	6	%							
4	1	Se	30	93	3	25.41	-	-	-	-	-	-	-
1	9	pte			6	%							
4	2	mb	31	62	3	16.94	-	-	-	-	-	-	-
2	0	er			6	%							
4	2	Nov	30	32	3	8.74	-	-	-	-	-	-	-
1	1	em			6	%							
4	2	ber	31	1	3	0.27	-	-	-	-	-	-	-
2	2	ce				%							

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2	mb	6			
	er	6			
		4			
4	Total	2,039	-	-	
2		30			
3		2			
4					
2					
4					
	Pro	5			
	ratio	3			
4	on	.			
2	Fac	7			
5	tor	8			
4		%			
2					
6					
4					
2					
4					
7					
4	Beginning	(Line		(Line	
2	Balance of	410,	-	410,	-
8	Prorated items	Col		Col	
		H)		N)	
4	Ending	(Line		(Line	
2	Balance of	422,	-	422,	-
9	Prorated items	Col		Col	
4	Average	H)		N)	
3	Balance	(Average of Line 428	-	(Average of Line	-
0	Prorated items	& Line 429)		428 & Line 429)	
4	Non-prorated			(WP_B-2,	
3	Average	(WP_B-2, Average of Line ,		Average of Line	
1	Balance	Cols (a) and (b))	-	, Cols (a) and	-
4	Proration			(b))	
3	Adjustme				
2	nt		-		-

WP_B-Inputs - Adjustments to ADIT

General Plant - Smart Grid City

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Pr	Total Days	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity	Prorated Projected Balance (Cumulative)	Actual Monthly Activity	Difference between projected and	Partially prorate actual activity	Partially prorate actual activity below Monthly	Partially prorate actual activity below Monthly projectio	Partially prorate actual balance

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	Month	or ated	Days in Future Portion of Test Period		Yearly (E x F) Sum of G		Actual Activity	Above Monthly Projection	Yearly Projection but increases ADIT	and is a reduction to ADIT
4										
4										
0										
4										
4	December 31st Balance - Prorated Items					-				-
1										
4	Jan	31	36	91.80%						
4	y									
2										
4	Fe	29	37	83.88%						
4	bru									
4	ary									
3										
4	Ma	31	36	75.41%						
4	rch									
4										
4	Apr	30	36	67.21%						
4	il									
4										
4	Ma	31	36	58.74%						
4	y									
4										
4	Jun	30	36	50.55%						
4	e									
4										
4	Jul	31	36	42.08%						
4	y									
4										
4	Au	31	36	33.61%						
4	gus									
4	t									
4	Se	30	36	25.41%						
4	pte									
4	mb									
4	er									
4	Oct			16.94						

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5	obe	31	62	3	%		-	-		-	-	-	-	-
1	r			6										
	No			6										
4	ve			3										
5	mb	30	32	6	8.74		-	-		-	-	-	-	-
2	er			6	%									
	De													
4	ce			3										
5	mb	31	1	6	0.27		-	-		-	-	-	-	-
3	er			6	%									

4				4										
4	To			,										
5	tal	2,0		3			-	-						
4		30		9										
4				2										

5				5										
4	Pro			3										
5	ration			.										
6	Factor			7										
4				8										
5				%										

4	Beginning			(Line						(Line				
5	Balance of			441,						441,				
9	Prorated items			Col		-				Col			-	
				H)						N)				
4	Ending			(Line						(Line				
6	Balance of			453,						453,				
0	Prorated items			Col		-				Col			-	
4	Average			H)						N)				
6	Balance			(Average of Line 459						(Average of Line				
1	Prorated items			& Line 460)		-				459& Line 460)				
4	Non-prorated			(WP_B-2, Average of Line ,						(WP_B-2,				
6	Average			Cols (a) and (b))		-				Average of Line				
2	Balance									, Cols (a) and				
4	Proration									(b))				
6	Adjustme													
3	nt					-							-	

WP_B-Inputs - Adjustments to ADIT

General Plant - AGIS

4	Days in Period	Averaging with Proration - Projected	Averaging Preserving Projected Proration - True-up
6			
8			

Proposed Effective Date: 1/1/2017

5 0 8	Ma y	31	21 5	3 6 6	58.74 %	-	-	-	-	-	-
5 0 9	Jun e	30	18 5	3 6 6	50.55 %	-	-	-	-	-	-
5 1 0	Jul y	31	15 4	3 6 6	42.08 %	-	-	-	-	-	-
5 1 1	Au gust t	31	12 3	3 6 6	33.61 %	-	-	-	-	-	-
5 1 2	Se pte mber	30	93	3 6 6	25.41 %	-	-	-	-	-	-
5 1 3	Oct ober	31	62	3 6 6	16.94 %	-	-	-	-	-	-
5 1 4	No ve mber	30	32	3 6 6	8.74 %	-	-	-	-	-	-
5 1 5	De ce mber	31	1	3 6 6	0.27 %	-	-	-	-	-	-
5 1 6				4		-	-	-	-	-	-
5 1 7	To tal	2,030		392		-	-	-	-	-	-
5 1 8	Pro rati on Fac tor			5378 %							
5 2 1	Beginning Balance of Prorated items			(Line 503, Col H)		-		(Line 503, Col N)		-	
5 2 2	Ending Balance of Prorated items			(Line 515, Col H)		-		(Line 515, Col N)		-	
5 2 3	Average Balance Prorated items			(Average of Line 521& Line 522)		-		(Average of Line 521& Line 522)		-	
5 2 4	Non-prorated Average			(WP_B-2, Average of Line , Cols (a) and (b))		-		(WP_B-2, Average of Line		-	

Proposed Effective Date: 1/1/2017

5	Ending	(Line 546, Col H)	-	(Line 546, Col N)	-
5	Balance of Prorated items				
5	Average Balance	(Average of Line 552 & Line 553)	-	(Average of Line 552 & Line 553)	-
4	Prorated items			(WP_B-2, Average of Line , Cols (a) and (b))	-
5	Non-prorated				
5	Average Balance	(WP_B-2, Average of Line , Cols (a) and (b))	-	(WP_B-2, Average of Line , Cols (a) and (b))	-
5	Proration Adjustment		-		-

5
5
7
5
8
5

5 **WP_B-Inputs - Adjustments to**
 9 **ADIT**

5
6
0

5 **Common Intangible - OMS**

5
6
1
5
6
2

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

5
6
3
5
6
4

Proposed Effective Date: 1/1/2017

5										
6	December 31st Balance - Prorated Items									
5										
5	Jan									
6	uar	31	33	3	91.80	-	-	-	-	-
6	y		6	6	%					
5	Fe									
6	bru	29	30	3	83.88	-	-	-	-	-
7	ary		7	6	%					
5	Ma									
6	rch	31	27	3	75.41	-	-	-	-	-
8			6	6	%					
5	Apr									
6	il	30	24	3	67.21	-	-	-	-	-
9			6	6	%					
5	Ma									
7	y	31	21	3	58.74	-	-	-	-	-
0			5	6	%					
5	Jun									
7	e	30	18	3	50.55	-	-	-	-	-
1			5	6	%					
5	Jul									
7	y	31	15	3	42.08	-	-	-	-	-
2			4	6	%					
5	Au									
7	gus	31	12	3	33.61	-	-	-	-	-
3	t		3	6	%					
5	Se									
7	pte									
4	mb	30	93	3	25.41	-	-	-	-	-
	er			6	%					
5	Oct									
7	obe	31	62	3	16.94	-	-	-	-	-
5	r			6	%					
5	No									
7	ve									
6	mb	30	32	3	8.74	-	-	-	-	-
	er			6	%					
5	De									
7	ce									
7	mb	31	1	3	0.27	-	-	-	-	-
7	er			6	%					
<hr/>										
5				4						
7		To	2,0	,						
8		tal	30	3						
5				9						
7				2						
9										
5				5						
8	Pro			3						
0	ra			.						
	ti			7						
5	on			8						
8	Fac			8						
0	tor			%						

Proposed Effective Date: 1/1/2017

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Pro 5
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 6 1 Fac 7
 1 1 tor 8
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6
1
2
6
1
3

6	Beginning	(Line 596,		(Line 596,	
1	Balance of	Col	-	Col	-
4	Prorated items	H)		N)	
6	Ending	(Line 608,		(Line 608,	
1	Balance of	Col	-	Col	-
5	Prorated items	H)		N)	
6	Average				
1	Balance	(Average of Line 614	-	(Average of Line 614 & Line 615)	-
6	Prorated items	& Line 615)		(WP_B-2, Average of Line , Cols (a) and (b))	-
6	Non-prorated				
1	Average	(WP_B-2, Average of Line ,	-	Average of Line , Cols (a) and (b))	-
7	Balance	Cols (a) and (b))			
6	Proration				
1	Adjustment		-		-
8					

6
1
9
6
2
0
6
2
1
6
2
2

WP_B-Inputs - Adjustments to ADIT

6
2
1
6
2
2

Common General - AGIS

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Report Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

Proposed Effective Date: 1/1/2017

		3 9 2		
6				
3				
9				
		5		
	Pro	3		
	rati	.		
6	on	7		
4	Fac	8		
0	tor	%		
6				
4				
1				
6				
4				
2				
6	Beginning	(Line		(Line
4	Balance of	625,	-	625,
3	Prorated items	Col		Col
		H)		N)
		(Line		(Line
6	Ending	637,	-	637,
4	Balance of	Col		Col
4	Prorated items	H)		N)
6	Average		_____	_____
4	Balance	(Average of Line 643		(Average of Line
5	Prorated items	& Line 644)	-	643 & Line 644)
				(WP_B-2,
6	Non-prorated			Average of Line
4	Average	(WP_B-2, Average of Line ,		, Cols (a) and
6	Balance	Cols (a) and (b))	-	(b))
6	Proration		_____	_____
4	Adjustme			
7	nt		-	-

EXHIBIT II

Public Service Company of Colorado
 Transmission Formula Rate Settlement Template
 Twelve Months Ended December 31, 20XX

Table 7
 WP_B-1

Gross Plant, Accumulated Depreciation & Amortization, and Depreciation Expense

Estimated

Line No.	Functional Class	Reference	Per Books	GSU	Adjustments	Adjusted
			13 Month Avg	Reclass 13 Month Avg (1)	13 Month Avg (2)	Balance 13 Month Avg
			Col. (a)	Col. (b)	Col. (c)	Col. (d)
1	<u>Plant in Service:</u>					
2	Production Plant	WP_B-Inputs Est. Line 17	-	-	-	-
3	Transmission	WP_B-Inputs Est. Line 17	-	-	-	-
4	Distribution (3)	WP_B-Inputs Est. Line 17	-	-	-	-
5	General (3)	WP_B-Inputs Est. Line 17	-	-	-	-
6	Intangible (3) (4)	WP_B-Inputs Est. Line 17	-	-	-	-
7	Common Intangible (4) (5)	WP_B-Inputs Est. Line 17	-	-	-	-
8	Common General (3)	WP_B-Inputs Est. Line 17	-	-	-	-
9	Total Plant In Service with Adjustments	Sum Lines 2 through 8	-	-	-	-
10						
11	<u>Accumulated Depreciation & Amortization: (6)</u>					
12	Production Plant	WP_B-Inputs Est. Line 40	-	-	-	-
13	Transmission	WP_B-Inputs Est. Line 40	-	-	-	-
14	Distribution (3)	WP_B-Inputs Est. Line 40	-	-	-	-
15	General (3)	WP_B-Inputs Est. Line 40	-	-	-	-
16	Intangible (3) (4)	WP_B-Inputs Est. Line 40	-	-	-	-
17	Common Intangible (4) (5)	WP_B-Inputs Est. Line 40	-	-	-	-
18	Common General (3)	WP_B-Inputs Est. Line 40	-	-	-	-
19	Total Accumulated Depreciation & Amortization with Adjustments	Sum Lines 12 through 18	-	-	-	-
20						
21			Per Books	GSU	Adjustments	Adjusted
22	<u>Depreciation and Amortization Expense: (6)</u>		12 Month Total	Reclass 12 Month Total (1)	12 Month Total (2)	Balance 12 Month Total
23	Production Plant	WP_B-Inputs Est. Line 46	-	-	-	-
24	Transmission	WP_B-Inputs Est. Line 46	-	-	-	-
25	Distribution (3)	WP_B-Inputs Est. Line 46	-	-	-	-
26	General (3)	WP_B-Inputs Est. Line 46	-	-	-	-

27	Intangible (3) (4)	WP_B-Inputs Est. Line 46	-	-	-
28	Common Intangible (4) (5)	WP_B-Inputs Est. Line 46	-	-	-
29	Common General (3)	WP_B-Inputs Est. Line 46	-	-	0
30	Total Depreciation and Amortization Expense	Sum Lines 23 through 29	-	-	-

Notes:

- Generator Step Up's (GSU) are eliminated from Transmission, Distribution, and General Plant and reassigned to Production Plant
- Adjustments are shown on WP_B-Inputs Est. Lines 67, 86, 92
- Smart Grid City and Advanced Grid Intelligence Project (AGIS) (retail) ~~is~~ are eliminated
- Retail related Franchises and Consents are eliminated from FERC 302
- Retail Related CRS (Customer Resources System) and OMS (Outage Management System) are eliminated from Common Plant FERC 303
- Should the FERC and Colorado depreciation rates be different, the Company will keep separate books for the two jurisdictions

Actual

Line No.	Functional Class	Reference	Per Books 13 Month Avg Col. (a)	GSU Reclass 13 Month Avg (1) Col. (b)	Adjustments 13 Month Avg (2) Col. (c)	Adjusted Balance 13 Month Avg Col. (d)
1	<u>Plant in Service:</u>					
2	Production Plant	WP_B-Inputs Act. Line 17	-	-	-	-
3	Transmission	WP_B-Inputs Act. Line 17	-	-	-	-
4	Distribution (3)	WP_B-Inputs Act. Line 17	-	-	-	-
5	General (3)	WP_B-Inputs Act. Line 17	-	-	-	-
6	Intangible (3) (4)	WP_B-Inputs Act. Line 17	-	-	-	-
7	Common Intangible (4) (5)	WP_B-Inputs Act. Line 17	-	-	-	-
8	Common General (3)	WP_B-Inputs Act. Line 17	-	-	-	-
9	Total Plant In Service with Adjustments	Sum Lines 2 through 8	-	-	-	-
10						
11	<u>Accumulated Depreciation & Amortization: (6)</u>					
12	Production Plant	WP_B-Inputs Act. Line 40	-	-	-	-
13	Transmission	WP_B-Inputs Act. Line 40	-	-	-	-
14	Distribution (3)	WP_B-Inputs Act. Line 40	-	-	-	-
15	General (3)	WP_B-Inputs Act. Line 40	-	-	-	-
16	Intangible (3) (4)	WP_B-Inputs Act. Line 40	-	-	-	-
17	Common Intangible (4) (5)	WP_B-Inputs Act. Line 40	-	-	-	-
18	Common General (3)	WP_B-Inputs Act. Line 40	-	-	-	-

19	Total Accumulated Depreciation & Amortization with Adjustments	Sum Lines 12 through 18	-	-	-	-
20						
21			Per Books	GSU	Adjustments	Adjusted
22	<u>Depreciation and Amortization Expense: (6)</u>		12 Month	Reclass	12 Month	Balance
			Total	12 Month	12 Month	12 Month
				Total (1)	Total (2)	Total
23	Production Plant	WP_B-Inputs Act. Line 46	-	-	-	-
24	Transmission	WP_B-Inputs Act. Line 46	-	-	-	-
25	Distribution (3)	WP_B-Inputs Act. Line 46	-	-	-	-
26	General (3)	WP_B-Inputs Act. Line 46	-	-	-	-
27	Intangible (3) (4)	WP_B-Inputs Act. Line 46	-	-	-	-
28	Common Intangible (4) (5)	WP_B-Inputs Act. Line 46	-	-	-	-
29	Common General (3)	WP_B-Inputs Act. Line 46	-	-	-	-
30	Total Depreciation and Amortization Expense	Sum Lines 23 through 29	-	-	-	-

Notes:

- GSU's are eliminated from Transmission, Distribution, and General Plant and reassigned to Production Plant
- Adjustments are shown on WP_B-Inputs Est. Lines 109, 128, 134
- Smart Grid City and Advanced Grid Intelligence Project (AGIS) (retail) ~~is~~ are eliminated
- Retail related Franchises and Consents are eliminated from FERC 302
- Retail Related CRS (Customer Resources System) and OMS (Outage Management System) are eliminated from Common Plant FERC 303
- Should the FERC and Colorado depreciation rates be different, the Company will keep separate books for the two jurisdictions

1									
7	Adj Balance	-	-	-	-	-	-	-	-
1									
8									
1									
9	Accumulated Depreciation and Amortization								
2									
0									
2		Intangible	Steam	Hydraulic	Other	Transmission	Distribution	General Plant	Common
1		Plant	Production	Production	Production	Plant	Plant	Plant	Intangible
2									Common
2									General
2	Reference	Company	Company	Company	Company	Company	Company	Company	Company
2		Records	Records	Records	Records	Records	Records	Records	Records
2	December								
3									
4	January								
2									
5	February								
2									
6	March								
2									
7	April								
2									
8	May								
2									
9	June								
3									
0	July								
3									
1	August								
3	September								
2	r								
3									
3	October								
3									
4	November								
3									
5	December								
3	13 Month								
6	Avg. (Lns								
3	23 - 35)	-	-	-	-	-	-	-	-
7	Less ARO								
3	(13 Month								
8	Avg) (1)	-	-	-	-	-	-	-	-

5																	
9	May			-										-			
6	0			-										-			
6	June			-										-			
1	July			-										-			
6	2			-										-			
2	August			-										-			
6	3			-										-			
3	September			-										-			
6	4			-										-			
4	October			-										-			
6	5			-										-			
6	November			-										-			
6	6			-										-			
6	December			-										-			
6	13 Month																
7	Avg. (Lns 54																
7	- 66)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Accumulated Depreciation

		Electric Intangible				Distribution Plant			General Plant			Common Intangible				Common General		
		FERC 302	Smart Grid City	AGIS	Total	Smart Grid City	AGIS	Total	Smart Grid City	AGIS	Total	FERC 302	CRS	OMS	Total	Smart Grid City	AGIS	Total
7	3				-										-			
7	4				-										-			
7	5				-										-			
7	6				-										-			
7	7				-										-			
7	7				-										-			
7	8				-										-			
7	7				-										-			

		Depreciation Expense						
		Transmission	Distribution	General				
		GSU	GSU	GSU				
0								
12								
1								
12								
2								
12								
3								
12								
4	Dec 12 Month	-	-	-				
12								
5								
12								
6								
12								
7								
12								
8		Unamort. Balance	Current Year	Unamortized Balance	Unamort. Balance of	Current Year	Unamortized Balance	Land Held
12		of Abandoned Incentive Plant	Amortization Expense (2)	End of Current Year	Extraordinary Property Loss (2)	Amortization Expense (2)	End of Current Year	For Future Use (3)
9								
13								
0								
13								
1	December			-			-	
13								
2	January			-			-	
13								
3	February			-			-	
13								
4	March			-			-	
13								
5	April			-			-	
13								
6	May			-			-	
13								
7	June			-			-	
13								
8	July			-			-	
13								
9	August			-			-	
14								
0	September			-			-	
14								
1	October			-			-	
14								
2	November			-			-	

14						
3	December		-		-	
14	13 Month Avg.					
4	(Lns 130 - 142)	-	-	-	-	-
14						
5						
14						
6						
14						
7	Note 1. ARO is not included in the budgeted amounts					
14						
8	Note 2. Abandoned Plant and Extraordinary Property Loss will remain at zero and can not be changes without a Section 205 filing.					
14	Note 3. Plant Held for Future Use recovered in the formula will be limited to Transmission related land and land rights recorded in Account 105, Plant Held for Future Use.					
9						
15						
0	Note 4. Source of Plant Adjustments: Company Records.					
15						
1	Note 5. ADIT proration adjustments are derived on WP_ADIT Prorate.					
15						
2	Note 6. Average BOY/EOY balance is reduced by the ADIT prorate adjustment in compliance with IRS regulation Section 1.167(l)-1(h)(6).					

19

Accumulated Depreciation and Amortization

21

22

	Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
--	------------------	------------------	----------------------	------------------	--------------------	--------------------	---------------	-------------------	----------------

23 FERC Form No. 1 reference

(page 200 Ln. 21) (page 219 Ln. 20) (page 219 Ln. 22 + 23) (page 219 Ln. 24) (page 219 Ln. 25) (page 219 Ln. 26) (page 219 Ln. 28) Note 8 Note 8

24

December

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

25

January

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26

February

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

27

March

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

28

April

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

29

May

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

30

June

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

31

July

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

32

August

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

33

September

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

34

October

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

35

November

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

36

December

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37 13 Month Avg. (Lns 23 - 35)

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

38

Less ARO (13 Month Avg) (1)

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39

Adj Balance

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

40

41 Adj Balance

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

42

Depreciation Expense

44

	Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
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45

46	FERC Form No. 1 reference	(page 336 Ln. 1)	(page 336 Ln. 2)	(page 336 Ln. 4 + 5)	(page 336 Ln. 6)	(page 336 Ln. 7)	(page 336 Ln. 8)	(page 336 Ln. 10)	(page 336 Ln. 11)	(page 336 Ln. 11)
47	Total									

48
 49 **Plant Adjustments (4)**
 50 **Gross Plant**

		Electric Intangible				Distribution Plant			General Plant			Common Intangible				Common General		
		FERC 302	Smart Grid City	AGIS	Total	Smart Grid City	AGIS	Total	Smart Grid City	AGIS	Total	FERC 302	CRS	OMS	Total	Smart Grid City	AGIS	Total
54	December				-			-							-			
55	January				-			-							-			
56	February				-			-							-			
57	March				-			-							-			
58	April				-			-							-			
59	May				-			-							-			
60	June				-			-							-			
61	July				-			-							-			
62	August				-			-							-			
63	September				-			-							-			
64	October				-			-							-			
65	November				-			-							-			
66	December				-			-							-			
67	13 Month Avg. (Lns 53 - 65)	-	-		-	-		-	-		-	-	-	-	-			-

68
 69 **Accumulated Depreciation**

70																		
71		Electric Intangible				Distribution Plant			General Plant			Common Intangible				Common General		

11									
4	August								
11									
5	September								
11									
6	October								
11									
7	November								
11									
8	December								
11	13 Month								
9	Avg. (Lns								
	104 - 116)	-	-	-	-	-	-	-	-

Depreciation Expense		
Transmissi on GSU	Distribution GSU	General GSU

12	Dec 12			
4	Month			

	Unamort. Balance of Abandoned Incentive Plant (2)	Current Year Amortization Expense (2)	Unamort. Balance of Extraordinary Property Loss (2)	Current Year Amortization Expense (2)	Unamort. Balance of Land Held For Future Use (3)
13					
0					
13	December	-		-	
13	January				

2			-			-		
13								
3	February		-			-		
13								
4	March		-			-		
13								
5	April		-			-		
13								
6	May		-			-		
13								
7	June		-			-		
13								
8	July		-			-		
13								
9	August		-			-		
14								
0	September		-			-		
14								
1	October		-			-		
14								
2	November		-			-		
14								
3	December		-			-		
14	13 Month							
4	Avg. (Lns							
4	129 - 141)	-	-	-	-	-	-	-

14
5
14
6

Note 1. ARO is not included in the budgeted amounts

Note 2. Abandoned Plant and Extraordinary Property Loss will remain at zero and can not be changes without a Section 205 filing.

Note 3. Plant Held for Future Use recovered in the formula will be limited to Transmission related land and land rights recorded in Account 105, Plant Held for Future Use.

Note 4. Source of Plant Adjustments: Company Records.

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Note 5. ADIT proration adjustments are derived on WP_ADIT Prorate.

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Note 6. Average BOY/EOY balance is reduced by the ADIT prorate adjustment in compliance with IRS regulation Section 1.167(l)-1(h)(6).

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Note 7. FERC Form No 1, Page 356. Common Intangible Gross Plant includes Accounts 301-303. Common General Gross Plant includes

5 Accounts 389-399.1.

3

1 Note 8. FERC Form No1, Page 356.1. Common Intangible Accumulated Amortization, Account 111 includes Franchises and Purchased
5 Software. Common General Accumulated Depreciation, Account 108 includes Transportation and Other Plant plus Accumulated Amortization,
4 Account 111, Office Remodeling.

73	April	30	246	366	67.21%	-	-	-	-	-	-	-	-
74	May	31	215	366	58.74%	-	-	-	-	-	-	-	-
75	June	30	185	366	50.55%	-	-	-	-	-	-	-	-
76	July	31	154	366	42.08%	-	-	-	-	-	-	-	-
77	August	31	123	366	33.61%	-	-	-	-	-	-	-	-
78	September	30	93	366	25.41%	-	-	-	-	-	-	-	-
79	October	31	62	366	16.94%	-	-	-	-	-	-	-	-
80	November	30	32	366	8.74%	-	-	-	-	-	-	-	-
81	December	31	1	366	0.27%	-	-	-	-	-	-	-	-

82				4		-	-						
83	Total	2,030		23,925		-	-						

84	Proportion Factor			5378%									
----	-------------------	--	--	-------	--	--	--	--	--	--	--	--	--

87	Beginning Balance of Prorated items			(Line 69, Col H)		-				(Line 69, Col N)		-	
88	Ending Balance of Prorated items			(Line 81, Col H)		-				(Line 81, Col N)		-	
89	Average Balance of Prorated items			(Average of Line 87 & Line 88)		-				(Average of Line 87 & Line 88)		-	

1	Apr	30	24	3	67.21							
0	il		6	6	%							
4												
1	Ma	31	21	3	58.74							
0	y		5	6	%							
5												
1	Jun	30	18	3	50.55							
0	e		5	6	%							
6												
1	Jul	31	15	3	42.08							
0	y		4	6	%							
7												
1	Au	31	12	3	33.61							
0	gus		3	6	%							
8	t											
1	Se	30	93	3	25.41							
0	pte			6	%							
9	mb											
1	er											
0	Oct	31	62	3	16.94							
1	obe			6	%							
0	r											
1	No	30	32	3	8.74							
1	ve			6	%							
1	mb											
1	er											
1	De	31	1	3	0.27							
1	ce			6	%							
2	mb											
er												
				4								
1	To	2,0		3								
1	tal	30		9								
3				2								
1												
1												
4												
				5								
1	Pro			3								
1	rati			.								
1	on			7								
5	Fac			8								
1	tor			%								
1												
1												
6												
1												
1												
7												
1	Beginning			(Line				(Line				
1	Balance of			100,				100,				
8	Prorated items			Col	-			Col	-			
				H)				N)				
1	Ending			(Line				(Line				
1	Balance of			112,				112,				
9	Prorated items			Col	-			Col	-			
				H)				N)				
1	Average			(Average of Line 118				(Average of Line				

2	Balance	& Line 119)	-	118 & Line 119)	-
0	Prorated items				
1	Non-prorated			(WP_B-2,	
2	Average	(WP_B-2, Average of Line 4,		Average of Line	
1	Balance	Cols (a) and (b))	-	4, Cols (a) and	-
1	Proration			(b))	
2	Adjustment		-		-
2					
1					
2					
3					
1					
2					
4					
1					
2					

Account 282 - Other Property

Plant Related- Direct Assigned to Transmission

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

1	December 31st Balance - Prorated	Items	-	-
1	Jan			
3	uar	31	33	3
2	y		6	6
			91.80	%

1	Beginning	(Line 131, Col H)	-	(Line 131, Col N)	-
4	Balance of Prorated items				
1	Ending	(Line 143, Col H)	-	(Line 143, Col N)	-
5	Balance of Prorated items				
1	Average				
5	Balance	(Average of Line 149 & Line 150)	-	(Average of Line 149 & Line 150)	-
1	Prorated items				
1	Non-prorated				
5	Average	(WP_B-2, Average of Line 35, Cols (a) and (b))	-	(WP_B-2, Average of Line 35, Cols (a) and (b))	-
2	Balance				
1	Proration				
5	Adjustment		-		-

Account 282 - Other Property

Plant Related- Allocated to Transmission

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

1	6	1	1	6	December 31st Balance - Prorated Items	-	-	-	-	-	-			
2														
1	6	3	1	6	January	31	3366	366	91.80%	-	-	-	-	-
1	6	4	1	6	February	29	3076	366	83.88%	-	-	-	-	-
1	6	5	1	6	March	31	2766	366	75.41%	-	-	-	-	-
1	6	6	1	6	April	30	2466	366	67.21%	-	-	-	-	-
1	6	7	1	6	May	31	2156	366	58.74%	-	-	-	-	-
1	6	8	1	6	June	30	1856	366	50.55%	-	-	-	-	-
1	6	9	1	6	July	31	1546	366	42.08%	-	-	-	-	-
1	7	0	1	6	August	31	1236	366	33.61%	-	-	-	-	-
1	7	1	1	6	September	30	9366	366	25.41%	-	-	-	-	-
1	7	2	1	6	October	31	6266	366	16.94%	-	-	-	-	-
1	7	3	1	6	November	30	3266	366	8.74%	-	-	-	-	-
1	7	4	1	6	December	31	166	366	0.27%	-	-	-	-	-
1	7	5	1	6										
1	7	6	1	6										
1	7	7	1	6										
1	7	7	1	6	Pro			5						
1	7	7	1	6	rati			3						
1	7	7	1	6	on			.						
					Total		2,030	4,392		-	-	-	-	-

1	Fac	7			
7	tor	8			
8		%			
1					
7					
8					
1					
7					
9					
1	Beginning	(Line		(Line	
8	Balance of	162,	-	162,	-
0	Prorated items	Col		Col	
		H)		N)	
1	Ending	(Line		(Line	
8	Balance of	174,	-	174,	-
1	Prorated items	Col		Col	
		H)		N)	
1	Average				
8	Balance	(Average of Line 180	-	(Average of Line	-
2	Prorated items	& Line 181)		180 & Line 181)	
				(WP_B-2,	
1	Non-prorated			Average of Line	
8	Average	(WP_B-2, Average of Line 66,		66, Cols (a) and	
3	Balance	Cols (a) and (b))	-	(b))	-
1	Proration				
8	Adjustme				
4	nt		-		-

Account 283 - Other

Plant Related- Direct Assigned to Production

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Reportion	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

			u r e p o r t i o n o f T e s t P e r i o d							ADIT		
2												
2												
2												
2	December 31st Balance - Prorated Items											
4												
2	Jan											
2	uar	31	33	3	91.80							
5	y		6	6	%							
2	Fe											
2	bru	29	30	3	83.88							
6	ary		7	6	%							
2	Ma											
2	rch	31	27	3	75.41							
7			6	6	%							
2	Apr											
2	il	30	24	3	67.21							
8			6	6	%							
2	Ma											
2	y	31	21	3	58.74							
9			5	6	%							
2	Jun											
3	e	30	18	3	50.55							
0			5	6	%							
2	Jul											
3	y	31	15	3	42.08							
1			4	6	%							
2	Au											
3	gus	31	12	3	33.61							
2	t		3	6	%							
2	Se											
3	pte	30	93	3	25.41							
3	mer			6	%							
2	Oct											
3	obe	31	62	3	16.94							
4	r			6	%							
2	No				8.74							
3	ve	30	32	3	%							

5	mb		6							
	er		6							
2	ce		3							
3	mb	31	1	6	0.27					
6	er		6		%					

			4							
2	To		3							
3	tal	2,0	9							
7		30	2							
2										
3										
8										

			5							
2	Pro		3							
3	ratio		.							
9	on		7							
2	Fac		8							
4	tor		%							
0										
2										
4										
1										

2	Beginning		(Line		(Line					
4	Balance of		224,		224,					
2	Prorated items		Col	-	Col					-
			H)		N)					
2	Ending		(Line		(Line					
4	Balance of		236,		236,					
3	Prorated items		Col	-	Col					-
			H)		N)					
2	Average									
4	Balance		(Average of Line 242		(Average of Line					
4	Prorated items		& Line 243)	-	242 & Line 243)					-
2	Non-prorated				(WP_B-2,					
4	Average		(WP_B-2, Average of Line 23,		Average of Line					
5	Balance		Cols (a) and (b))	-	, Cols (a) and					-
2	Proration				(b))					
4	Adjustme									
6	nt			-						-

Account 283 - Other

Related to All Plant

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N

3	t		3	6									
				6									
2	Se			3									
6	pte			6									
4	mb	30	93	6	25.41		-	-		-	-	-	-
	er			6	%								
2	Oct			3									
6	obe			6									
5	r	31	62	6	16.94		-	-		-	-	-	-
				6	%								
2	No			3									
6	ve			6									
6	mb	30	32	6	8.74		-	-		-	-	-	-
6	er			6	%								
2	De			3									
6	ce			6									
7	mb	31	1	6	0.27		-	-		-	-	-	-
	er			6	%								

2				4									
6				3									
8				9									
2				2									
6													
9													

2				5									
7				3									
0				.									
2				7									
7				8									
2				%									
7													
1													
2													
7													
2													

2	Beginning			(Line				(Line					
7	Balance of			255,				255,					
3	Prorated items			Col				Col					
				H)				N)					
2	Ending			(Line				(Line					
7	Balance of			267,				267,					
4	Prorated items			Col				Col					
2	Average			H)				N)					
7	Balance												
5	Prorated items			(Average of Line 273				(Average of Line					
				& Line 274)				273 & Line 274)					
2	Non-prorated							(WP_B-2,					
7	Average			(WP_B-2, Average of Line 54,				Average of Line					
6	Balance			Cols (a) and (b))				, Cols (a) and					
2	Proration							(b))					
7	Adjustme												
7	nt												
2													
7													
8													
2													
7													
9													
2													

8 **WP_B-Inputs - Adjustments to**
 0 **ADIT**

8 nt

3
0
9
3
1
0
3
1

WP_B-Inputs - Adjustments to ADIT

3
1
2

Electric Intangible - Smart Grid
 City

3
1
3
3
1
4

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

3
1
5
3

1
6
3
1
7

December 31st Balance - Prorated Items

3
1
8
3
1
9
3
2

January	31	336	366	91.80%		-	-		-	-	-	-	-
February	29	307	366	83.88%		-	-		-	-	-	-	-
March	31	273	366	75.41%		-	-		-	-	-	-	-

	H)		N)	
3 Average				
3 Balance	(Average of Line 335	-	(Average of Line	-
7 Prorated items	& Line 336)		335 & Line 336)	
3 Non-prorated			(WP_B-2,	
3 Average	(WP_B-2, Average of Line ,		Average of Line	
8 Balance	Cols (a) and (b))	-	, Cols (a) and	-
3 Proration			(b))	
3 Adjustment				
9 nt		-		-

3
4
3
4
2
3
4
3
3
4
4
3
4
5

WP B-Inputs - Adjustments to ADIT

Electric Intangible - AGIS

<u>Days in Period</u>					<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration - True-up</u>					
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>
<u>Month</u>	<u>Days in the Month</u>	<u>Number of Days Prorated</u>	<u>Total Days in Month</u>	<u>Proration Amount (C/D)</u>	<u>Projected Monthly Activity</u>	<u>Prorated Projected Monthly Activity (Ex F)</u>	<u>Prorated Projected Balance (Cumulative Sum of G)</u>	<u>Actual Monthly Activity</u>	<u>Difference between projected and actual activity</u>	<u>Partially prorate actual activity above Monthly projection</u>	<u>Partially prorate actual activity below Monthly projection but increases ADIT</u>	<u>Partially prorate actual activity below Monthly projection and is a reduction to ADIT</u>	<u>Partially prorate actual balance</u>

3
4
6
3
4
7
3
4
8

December 31st Balance - Prorated Items

-

-

3		(Line		(Line	
6	Beginning	348,		348,	
6	Balance of	Col	=	Col	=
6	Prorated items	H)		N)	
3	Ending	(Line		(Line	
6	Balance of	360,		360,	
7	Prorated items	Col	=	Col	=
3	Average	H)		N)	
6	Balance	(Average of Line 366		(Average of Line	
8	Prorated items	& Line 367)	=	366 & Line 367)	=
3	Non-prorated			(WP B-2,	
6	Average	(WP B-2, Average of Line ,		Average of Line	
9	Balance	Cols (a) and (b))	=	, Cols (a) and	
3	Proration			(b))	=
7	Adjustme				
0	nt		=		=

WP_B-Inputs - Adjustments to ADIT

Distribution Plant - Smart Grid City

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorated actual activity above Monthly projection	Partially prorated actual activity below Monthly projection but increases ADIT	Partially prorated actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

			6							
August	31	123	366	33.61%	-	-	-	-	-	-
September	30	93	366	25.41%	-	-	-	-	-	-
October	31	62	366	16.94%	-	-	-	-	-	-
November	30	32	366	8.74%	-	-	-	-	-	-
December	31	1	366	0.27%	-	-	-	-	-	-
Total		2,030	4,392		-	-	-	-	-	-
Proportion Factor			5378%							
Beginning Balance of Prorated items			(Line 3794, Col 8,				(Line 348, Col			

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

	H)		N)
Ending Balance of Prorated items	(Line 3916, Col H)	-	(Line 360, Col N)
Average Balance Prorated items	(Average of Line 39766 & Line 39867)	-	(Average of Line 39766 & Line 39867)
Non-prorated Average Balance	(WP_B-2, Average of Line , Cols (a) and (b))	-	(WP_B-2, Average of Line , Cols (a) and (b))
Proration Adjustment		-	-

WP_B-Inputs - Adjustments to ADIT

Distribution Plant - AGIS

<u>Days in Period</u>					<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration - True-up</u>					
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>
Month	Days in the Month	Number of Days Prorated	Total Days in Future	Proration Amount (C/D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorated actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

		Prorated												
4	0													
1	9													
4	1	<u>December 31st Balance - Prorated</u>												
1	0	<u>Items</u>												
4	1	Jan	31	33	3									
1	1	uar		6	6	91.80	-	:	:	-	:	:	:	:
		y				%								
4	1	Fe	29	30	3	83.88	-	:	:	-	:	:	:	:
1	2	bru		7	6	%								
		ary												
4	1	Ma	31	27	3	75.41	-	:	:	-	:	:	:	:
1	3	rch		6	6	%								
4	1	Apr	30	24	3	67.21	-	:	:	-	:	:	:	:
1	4	il		6	6	%								
4	1	Ma	31	21	3	58.74	-	:	:	-	:	:	:	:
1	5	y		5	6	%								
4	1	Jun	30	18	3	50.55	-	:	:	-	:	:	:	:
1	6	e		5	6	%								
4	1	Jul	31	15	3	42.08	-	:	:	-	:	:	:	:
1	7	y		4	6	%								
4	1	Au	31	12	3	33.61	-	:	:	-	:	:	:	:
1	8	gus		3	6	%								
		t												
4	1	Se	30	93	3	25.41	-	:	:	-	:	:	:	:
1	9	pte		6	6	%								
		mb												
		er												
4	2	Oct	31	62	3	16.94	-	:	:	-	:	:	:	:
1	0	obe		6	6	%								
		r												
4	2	No	30	32	3	8.74	-	:	:	-	:	:	:	:
1	1	ve		6	6	%								
		mb												
		er												
4		De				0.27	-	:	:	-	:	:	:	:

4 4 5 3 8 3 4 4 6 3 8 4 4 7 3 8 5 4 4 8 3 8 6 4 4 10 3 8 7 4 5 0 3 8 8 4 5 1 3 8 9 4 5 2 9 0 0 4 3 3 1 4 4 5 5 3 9 3	Apr il	30	24 6	3 6 6	67.21 %	-	-	-	-	-	-
	Ma y	31	21 5	3 6 6	58.74 %	-	-	-	-	-	-
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	Jul y	31	15 4	3 6 6	42.08 %	-	-	-	-	-	-
	Au gus t	31	12 3	3 6 6	33.61 %	-	-	-	-	-	-
	Se pte mber	30	93	3 6 6	25.41 %	-	-	-	-	-	-
	Oct obe r	31	62	3 6 6	16.94 %	-	-	-	-	-	-
	No ve mber	30	32	3 6 6	8.74 %	-	-	-	-	-	-
	De ce mber	31	1	3 6 6	0.27 %	-	-	-	-	-	-
	To tal		2,030	4,392		-	-	-	-	-	-

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9		<u>3794</u>		<u>37944</u>	
3	Beginning	<u>41,</u>	-	<u>37944</u>	-
9	Balance of	Col		<u>1,</u> Col	
7	Prorated items	H)		N)	
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6		(Line		(Line	
0		<u>3944</u>		<u>39445</u>	
3	Ending	<u>53,</u>	-	<u>39445</u>	-
9	Balance of	Col		<u>3,</u> Col	
8	Prorated items	H)		N)	
4			_____		_____
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6					
1	Average		-	(Average of Line	-
9	Balance	(Average of Line <u>397</u>		<u>397-459</u> & Line	
9	Prorated items	<u>459</u> & Line <u>398460</u>)		<u>398460</u>)	
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2				(WP_B-2,	
4	Non-prorated			Average of Line	
0	Average	(WP_B-2, Average of Line ,		, Cols (a) and	
0	Balance	Cols (a) and (b))	-	(b))	-
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6	<u>WP_B-Inputs - Adjustments to ADIT</u>				
4					
6					
7	<u>General Plant - AGIS</u>				

4 6 8 4 6 9	<u>Days in Period</u>					<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration - True-up</u>					
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>
	<u>Month</u>	<u>Days in the Month</u>	<u>Number of Days Prorated</u>	<u>Total Days in Month</u>	<u>Proration Amount (C/D)</u>	<u>Projected Monthly Activity</u>	<u>Prorated Projected Monthly Activity (E x F)</u>	<u>Prorated Projected Balance (Cumulative Sum of G)</u>	<u>Actual Monthly Activity</u>	<u>Difference between projected and actual activity</u>	<u>Partially prorate actual activity above Monthly projection</u>	<u>Partially prorate actual activity below Monthly projection but increases ADIT</u>	<u>Partially prorate actual activity below Monthly projection and is a reduction to ADIT</u>	<u>Partially prorate actual balance</u>
4 7 0 4 7 1 4 7 2	<u>December 31st Balance - Prorated Items</u>													
4 7 3	<u>Jan</u> <u>Y</u>	31	33 6	3 6 6	91.80 %	-	=	=	-	=	=	=	=	=
4 7 4	<u>Fe</u> <u>bru</u> <u>ary</u>	29	30 7	3 6 6	83.88 %	-	=	=	-	=	=	=	=	=
4 7 5	<u>Ma</u> <u>rch</u>	31	27 6	3 6 6	75.41 %	-	=	=	-	=	=	=	=	=
4 7 6	<u>Apr</u> <u>il</u>	30	24 6	3 6 6	67.21 %	-	=	=	-	=	=	=	=	=
4 7 7	<u>Ma</u> <u>y</u>	31	21 5	3 6 6	58.74 %	-	=	=	-	=	=	=	=	=
4 7 8	<u>Jun</u> <u>e</u>	30	18 5	3 6 6	50.55 %	-	=	=	-	=	=	=	=	=

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WP_B-Inputs - Adjustments to ADIT

Common Intangible - FERC 302

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Projection of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorated actual activity above Monthly projection	Partially prorated actual activity below Monthly projection but increases ADIT	Partially prorated actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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December 31st Balance - Prorated Items

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5	Fe	29	30	3						
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4	ary			6	%					
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6	Ma	31	27	3						
6	r		6	6	75.41					
4	rch			6	%					
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7	Apr	30	24	3						
7	il		6	6	67.21					
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9	Jun	30	18	3						
9	e		5	6	50.55					
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4	Beginning		(Line				(Line		
2	Balance of		<u>4105</u>				<u>41050</u>		
8	Prorated items		Col				3, Col		
5			H)				N)		
2									
2			(Line				(Line		
4	Ending		<u>4225</u>				<u>42251</u>		
2	Balance of		15,				5, Col		
9	Prorated items		Col				N)		
5			H)						
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4	Average						(Average of Line		
3	Balance						<u>428-521</u> & Line		
0	Prorated items		(Average of Line <u>428</u>				<u>521</u> & Line <u>429522</u>)		
5			<u>521</u> & Line <u>429522</u>)						
2									
4							(WP_B-2,		
4	Non-prorated						Average of Line		
3	Average		(WP_B-2, Average of Line ,				Cols (a) and		
1	Balance		Cols (a) and (b))				(b))		
5	Proration								
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WP_B-Inputs - Adjustments to ADIT

Common Intangible - CRS

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future Projection of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

4 3 4 5 0 5 4 4 4 5 1 5 4 5 4 5 2 5 4 6 4 5 3 5 4 7 4 5 4 4 5 5 4 4 5 5 1 4 5 8 5 5 2 4	pte mber er	30 31	93 62	3 6 6 3 6 6 3 6 6 3 6 6 3 6 6	% 16.94 % 8.74 % 0.27 %	-	-	-	-	-	-
	October										
	November										
	December										
	Total		2,030	4392		-	-	-	-	-	-
	Proration Factor			5378%							
	Beginning Balance of Prorated items			(Line 4415, Col H)		-		(Line 4415, Col N)		-	
	Ending Balance of Prorated items			(Line 4535, Col H)		-		(Line 4535, Col N)		-	
	Average			(Average of Line 459)				(Average of Line			

5	Balance	552 & Line 460553)	-	459-552 & Line	-
4	Prorated items			460553)	
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5				(WP_B-2,	
4	Non-prorated			Average of Line	
6	Average	(WP_B-2, Average of Line ,		, Cols (a) and	
2	Balance	Cols (a) and (b))	-	(b))	-
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6	Proration				
4	Adjustme				
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WP_B-Inputs - Adjustments to ADIT

Common Intangible - OMS

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Prorated	Total Days in Future	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorated actual activity above Monthly projection	Partially prorated actual activity below Monthly projection but increases ADIT	Partially prorated actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

			Report of Test Period																	
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December 31st Balance - Prorated Items

January 31 3366 91.80%

February 29 3076 83.88%

March 31 2766 75.41%

April 30 2466 67.21%

May 31 2156 58.74%

June 30 1856 50.55%

Jul 42.08

7 2 4 7 9 5 7 3 4 8 0 5 7 4 4 8 4 5 7 5 4 8 2 5 7 6 4 8 3 5 7 7 4 4 8 4	y	31	15 4	3 6 6	%	-	-	-	-	-	-
3 4 8 0 5 7 4 4 8 4 5 7 5 4 8 2 5 7 6 4 8 3 5 7 7 4 4 8 4	August	31	12 3	3 6 6	33.61 %	-	-	-	-	-	-
3 4 8 0 5 7 4 4 8 4 5 7 5 4 8 2 5 7 6 4 8 3 5 7 7 4 4 8 4	September	30	93	3 6 6	25.41 %	-	-	-	-	-	-
3 4 8 0 5 7 4 4 8 4 5 7 5 4 8 2 5 7 6 4 8 3 5 7 7 4 4 8 4	October	31	62	3 6 6	16.94 %	-	-	-	-	-	-
3 4 8 0 5 7 4 4 8 4 5 7 5 4 8 2 5 7 6 4 8 3 5 7 7 4 4 8 4	November	30	32	3 6 6	8.74 %	-	-	-	-	-	-
3 4 8 0 5 7 4 4 8 4 5 7 5 4 8 2 5 7 6 4 8 3 5 7 7 4 4 8 4	December	31	1	3 6 6	0.27 %	-	-	-	-	-	-
5 7 8 4 8 5 5 7 9 4 4 8 8 6 5 8 0 4 8 8 7 5 8 8 1 4 8 8 5 3 2 4 4 8 9	Total		2,030	4 3 9 2		-	-	-	-	-	-
5 7 8 4 8 5 5 7 9 4 4 8 8 6 5 8 0 4 8 8 7 5 8 8 1 4 8 8 5 3 2 4 4 8 9	Pro ration Fac tor			5 3 . 7 8 %							
5	Beginning				(Line						(Line

Month	Days in the Month	Number of Days Prorated	Total Days in Future Period of Test Period	Proration Amount (C/D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance
December 31st Balance - Prorated Items													
January	31	336	366	91.80 %									
February	29	307	366	83.88 %									
March	31	276	366	75.41 %									
April	30	246	366	67.21 %									

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6	May	31	215	366	58.74%	-	-	-	-	-	-
1	June	30	185	366	50.55%	-	-	-	-	-	-
0	July	31	154	366	42.08%	-	-	-	-	-	-
0	August	31	123	366	33.61%	-	-	-	-	-	-
4	September	30	93	366	25.41%	-	-	-	-	-	-
+	October	31	62	366	16.94%	-	-	-	-	-	-
0	November	30	32	366	8.74%	-	-	-	-	-	-
7	December	31	1	366	0.27%	-	-	-	-	-	-
+	Total		2,030	4,392		-	-	-	-	-	-
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	(Line 5035)			(Line 50359)	
Beginning Balance of Prorated items	96, Col H)	-		6, Col N)	-
	(Line 5156)			(Line 51560)	
Ending Balance of Prorated items	08, Col H)	-		8, Col N)	-
	(Average of Line 524614 & Line 522615)			(Average of Line 521614 & Line 522615)	
Average Balance of Prorated items		-			-
	(WP_B-2, Average of Line , Cols (a) and (b))			(WP_B-2, Average of Line , Cols (a) and (b))	
Non-prorated Average Balance		-			-
Proration Adjustment		-			-

WP_B-Inputs - Adjustments to ADIT

Common General - AGIS

<u>Days in Period</u>				
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Month	Days in the Month	Number of Days Prorated	Total Days in Full	Proration Amount (C/D)

<u>Averaging with Proration - Projected</u>		
<u>F</u>	<u>G</u>	<u>H</u>
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

<u>Averaging Preserving Projected Proration - True-up</u>					
<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>
Actual Monthly Activity	Difference between projected and actual activity	Partially prorated actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases	Partially prorate actual activity below Monthly projection and is a reduction to ADIT.	Partially prorated actual balance

