

**Public Service Company of Colorado**  
**History of Common Plant Allocation Factors:**  
**Implementation Procedures Section 2 a (v)**

<b>Year</b>	<b>Electric</b>	<b>Gas</b>	<b>Thermal</b>	<b>Non Utility</b>	<b>Total</b>
2012	<b>0.729465</b>	0.266409	0.001042	0.003085	1.000000
2011	0.736466	0.259695	0.001054	0.002785	1.000000
2010 - Revised	0.742195	0.254692	0.000835	0.002278	1.000000
2010	0.742035	0.254852	0.000835	0.002278	1.000000
2009 - Revised	0.731947	0.264805	0.001171	0.002078	1.000001
2009	0.727818	0.268916	0.001173	0.002094	1.000001
2008	0.726996	0.269713	0.001093	0.002198	1.000000
2007	0.727216	0.269905	0.000825	0.002054	1.000000
2006	0.725082	0.271405	0.001080	0.002433	1.000000
2005	0.724446	0.271265	0.001267	0.003022	1.000000
2004	0.727228	0.267979	0.001444	0.003349	1.000000
2003	0.726713	0.267722	0.001409	0.004156	1.000000
2002	0.726550	0.266480	0.001350	0.005620	1.000000
2001	0.709000	0.285000	0.001200	0.004800	1.000000
Average	0.728746	0.267110	0.001134	0.003011	1.000000

Public Service Company of Colorado  
Common Plant Allocation - Summary  
as of December 31, 2012

Line No.	FERC Plant Account(s)	Location/Asset Description	Asset Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
1	301	Organization Costs	0	THREEFAC	0	0	0	0
2								
3	302	Franchises and Consents	3,383,421	CUYEA	1,730,015	1,653,239	167	0
4								
5	303	Miscellaneous Intangible Plant	256,866,913	Schedule 2	176,004,323	78,969,251	383,311	1,510,028
6								
7	389-398	General	359,102,677	Schedule 3	274,061,777	84,378,788	261,720	400,391
8								
9								
10	Total Common Plant Included for Allocation Study		619,353,011		451,796,115	165,001,278	645,198	1,910,419
11								
12	303	Misc Intang Excluded - Former CIS Billing System	71,619	Schedule 2	0	0	0	0
13								
14	Total Common Plant		619,424,630					
15								
16	2012 Common Plant Allocation Percentages				<b>72.9465%</b>	26.6409%	0.1042%	0.3085%
17								
18	***2011 Percentages***				73.6466%	25.9695%	0.1054%	0.2785%
19								
20	Increase/Decrease in Percent from 2010				-0.7001%	0.6715%	-0.0013%	0.0299%
21								
22	Allocation Method:							
23	THREEFAC = Gross Plant, Operating Revenue, and Labor Expense							
24	CUYEA = Customers - Beginning and Ending Average by Utility Department							

Public Service Company of Colorado  
Common Intangible Plant  
Summary of Analysis at December 31, 2012

Plant Account	GL Account	Location/Asset Description	Asset Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
40301000	10111	Intangible Plant-Other-CO-System Organization Costs	0	THREEFAC	0	0	0	0
40301000	10111	Intangible Plant-Other-CO-System Organization Costs	0	THREEFAC	0	0	0	0
40301000	10111	Intangible Plant-Other-CO-System Organization Costs	0	THREEFAC	0	0	0	0
		<b>TOTAL INTANGIBLE SYSTEM ORG COSTS</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>0</b>					
40302000	10111	Franchises and Consents	<b>3,383,421</b>	CUYEA	<b>1,730,015</b>	<b>1,653,239</b>	<b>167</b>	<b>0</b>
40303004	10111	Misc Intangible Plant - Software Included in Study	<b>256,866,913</b>	STUDY	<b>176,004,323</b>	<b>78,969,251</b>	<b>383,311</b>	<b>1,510,028</b>
40303004	10111	Misc Intangible Plant - Software Excluded CIS Billing System	<b>71,619</b>	STUDY	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>TOTAL INTANGIBLE PLANT INCLUDED FOR ALLOCATION</b>	<b>260,250,334</b>		<b>177,734,338</b>	<b>80,622,490</b>	<b>383,478</b>	<b>1,510,028</b>
		<b>TOTAL INTANGIBLE PLANT</b>	<b>260,321,953</b>					
					<b>68.2936%</b>	<b>30.9788%</b>	<b>0.1473%</b>	<b>0.5802%</b>
		2009 Intangible Plant (for comparison with 2010)	270,487,518		187,957,855	80,480,221	449,534	1,599,908
					<b>69.4886%</b>	<b>29.7538%</b>	<b>0.1662%</b>	<b>0.5915%</b>

**Public Service Company of Colorado**  
**Development of Massachusetts Formula Allocation Factor**  
**Year Ended December 31, 2012**

Line No.	***THREEFAC***	Electric	Gas	Thermal	Non-Utility	Total
1	***PLANT***					
2	Gross Plant - amount (Note 1)	\$10,510,217,542	\$2,446,057,033	\$39,064,434	\$63,158,912	\$13,058,497,921
3	2012 Gross Plant - percent	80.4857%	18.7315%	0.2992%	0.4837%	100.0000%
4	***2011 Percent***	79.7014%	19.5095%	0.2890%	0.5000%	100.0000%
5						
6	Operating Revenue - amount	\$3,096,017,302	\$967,930,516	\$14,444,693	\$20,231,644	\$4,098,624,155
7	2012 Operating Revenue - percent	75.5380%	23.6160%	0.3524%	0.4936%	100.0000%
8	***2011 Percent***	74.6027%	24.5735%	0.3872%	0.4365%	100.0000%
9						
10	***LABOR***					
11	Labor Expense - amount	\$128,112,178	\$42,828,489	\$2,012,219	\$3,420,583	\$176,373,470
12	2012 Labor Expense - percent	72.6369%	24.2828%	1.1409%	1.9394%	100.0000%
13	***2011 Percent***	74.2887%	22.8872%	0.9704%	1.8537%	100.0000%
14						
15	2012 Massachusetts allocator	76.2202%	22.2101%	0.5975%	0.9722%	100.0000%
16						
17	***2011 Percent***	76.1976%	22.3234%	0.5489%	0.9301%	100.0000%
18						

Note 1 - Includes the following accounts for all departments: 101,102,105,106,107, 114, and 121.  
Gas Department also includes account 117.

Sources of Data:

Gross Plant - Capital Asset Accounting Report No. P-1, Property, Plant and Equipment and Reserve at December 31, 2012.  
Operating Revenue and Labor Expense -  
Regulatory Ledger Operating Statements 12 Mos Ending Dec 2012  
BusObj query Regulatory Ledger FERC O&M only - No A & G accounts.  
Short Term Sales - electric revenues from Electric Power Acctg and Reporting  
NonUtility Revenue from PSCO Corporate Income Statement R55IS1000 NonRegulated and Other Revenue.

**Public Service Company of Colorado**  
**Development of Massachusetts Formula Allocation Factor - Without Thermal & Non-Utility**  
**Year Ended December 31, 2012**

Line No.	***THREEFAC_EG***	Electric	Gas	Total
37	***PLANT_EG***			
38	Gross Plant - amount (Note 2)	\$10,510,217,542	\$2,446,057,033	\$12,956,274,575
39	2012 Gross Plant - percent	81.1207%	18.8793%	100.0000%
40	***2011 Percent***	80.3353%	19.6647%	100.0000%
41				
42	Operating Revenue - amount	\$3,096,017,302	\$967,930,516	\$4,063,947,818
43	2012 Operating Revenue - percent	76.1825%	23.8175%	100.0000%
44	***2011 Percent***	75.2224%	24.7776%	100.0000%
45				
46	***LABOR_EG***			
47	Labor Expense - amount	\$128,112,178	\$42,828,489	\$170,940,667
48	2012 Labor Expense - percent	74.9454%	25.0546%	100.0000%
49	***2011 Percent***	76.4476%	23.5524%	100.0000%
50				
51	2012 Massachusetts allocator	77.4162%	22.5838%	100.0000%
52				
53	***2011 Percent***	77.3351%	22.6649%	100.0000%
54				

Note 2 - Includes the following accounts for all departments: 101,102,105,106,107, and 114.  
Capital leases not included. Gas Department also includes account 117.

Public Service Company of Colorado  
 Study of Common General Utility Plant Accounts 389 - 398  
 Allocation to Electric, Gas, Thermal and Non-Utility as of December 31, 2012

Schedule 3

Line No.	New Item	Location Description	Book Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
1		Barr Lake Sub-Tran-CO	34,833.00	DAELEC	34,833	0	0	0
2		Basalt Sub-Tran-CO	37,698.00	DAELEC	37,698	0	0	0
3		Bergen Park Sub-Dist-CO	1,848.00	DAELEC	1,848	0	0	0
4		Boone Sub-Tran-CO	86,067.00	DAELEC	86,067	0	0	0
5		Boulder Canyon Sub-Tran-CO	20,112.00	DAELEC	20,112	0	0	0
6		Cherokee Sub-Tran-CO	23,813.00	DAELEC	23,813	0	0	0
7		Clifton Sub-Dist-CO	3,212.00	DAELEC	3,212	0	0	0
8		Communication Equipment-CO-AMR	51,683.00	CUYEA_EG	26,428	25,255	0	0
9		Communication Equipment-CO-Mobile & Portable Radios	3,467,294.92	LABOR_EG	2,598,578	868,717	0	0
10		Communication Equipment-CO-System Load Control Equipment	267,955.32	PLANT_EG	217,367	50,588	0	0
11		Communication Equipment-CO-System Surveillance Equipment	159,033.12	PLANT	127,999	29,789	476	769
12		Communication Equipment-CO-System Telephone Equipment	2,784,615.87	THREEFAC	2,122,439	618,467	16,638	27,073
13		Communication Line-CO-Boulder Division	99,921.00	THREEFAC_EG	77,355	22,566	0	0
14		Communication Line-CO-Electra Lake-Tacoma Station	246,074.62	DAELEC	246,075	0	0	0
15		Communication Site-CO-Antonito	26,889.00	THREEFAC_EG	20,816	6,073	0	0
16		Communication Site-CO-Aqua Ramon	9,412.00	THREEFAC_EG	7,286	2,126	0	0
17		Communication Site-CO-Arapahoe Station	251,618.16	DAELEC	251,618	0	0	0
18		Communication Site-CO-Axial Basin Sub	41,908.26	DAELEC	41,908	0	0	0
19		Communication Site-CO-Bald Mountain	311,286.05	THREEFAC_EG	240,986	70,300	0	0
20		Communication Site-CO-Beacon Hill	67,718.15	THREEFAC_EG	52,425	15,293	0	0
21		Communication Site-CO-Bear Mountain	95,335.79	THREEFAC_EG	73,805	21,530	0	0
22		Communication Site-CO-Black Forest	190,907.14	THREEFAC_EG	147,793	43,114	0	0
23		Communication Site-CO-Blackridge	236,864.56	THREEFAC_EG	183,372	53,493	0	0
24		Communication Site-CO-Brush	4,647.00	THREEFAC_EG	3,598	1,049	0	0
25		Communication Site-CO-Cabin Creek Station	5,634.00	DAELEC	5,634	0	0	0
26		Communication Site-CO-Cactus Hill	478,421.32	THREEFAC_EG	370,376	108,046	0	0
27		Communication Site-CO-Cameo Station	93,059.46	DAELEC	93,059	0	0	0
28		Communication Site-CO-Cathedral Bluff	50,866.00	THREEFAC_EG	39,379	11,487	0	0
29		Communication Site-CO-Cedar Mountain	45,758.00	THREEFAC_EG	35,424	10,334	0	0
30		Communication Site-CO-Channel 31	159,798.94	THREEFAC_EG	123,710	36,089	0	0
31		Communication Site-CO-Cherokee Station	257,669.94	DAELEC	257,670	0	0	0
32		Communication Site-CO-Colorow Point	524,668.32	THREEFAC_EG	406,178	118,490	0	0
33		Communication Site-CO-Comanche Station	84,457.48	DAELEC	84,457	0	0	0
34		Communication Site-CO-CUEA Headquarters	5,053.49	THREEFAC_EG	3,912	1,141	0	0
35		Communication Site-CO-Deer Peak	58,892.12	THREEFAC_EG	45,592	13,300	0	0
36		Communication Site-CO-Del Norte	2,905.00	THREEFAC_EG	2,249	656	0	0
37		Communication Site-CO-Denver Emergency Op Center	5,295.00	THREEFAC_EG	4,099	1,196	0	0
38		Communication Site-CO-Denver International Airport	465,480.10	THREEFAC_EG	360,357	105,123	0	0
39		Communication Site-CO-Denver Steam Heat Plant	15,506.12	DATHERMAL	0	0	15,506	0
40		Communication Site-CO-Doghead Mountain	6,506.00	THREEFAC_EG	5,037	1,469	0	0
41		Communication Site-CO-Douglas Pass	34,673.59	THREEFAC_EG	26,843	7,831	0	0
42		Communication Site-CO-Durango Sub	1,511.14	DAELEC	1,511	0	0	0
43		Communication Site-CO-East Metro	644,832.34	THREEFAC_EG	499,205	145,628	0	0
44		Communication Site-CO-Foothills Metering Point	13,260.62	THREEFAC_EG	10,266	2,995	0	0
45		Communication Site-CO-Fremont Peak	135,589.74	THREEFAC_EG	104,968	30,621	0	0
46		Communication Site-CO-FSV Station	67,902.67	THREEFAC_EG	52,568	15,335	0	0
47		Communication Site-CO-Grouse Mountain	53,807.88	THREEFAC_EG	41,656	12,152	0	0
48		Communication Site-CO-Hardin	391,415.79	THREEFAC_EG	303,019	88,397	0	0
49		Communication Site-CO-Hayden Station	518,017.15	DAELEC	518,017	0	0	0
50		Communication Site-CO-Hoosier Pass	80,340.94	THREEFAC_EG	62,197	18,144	0	0
51		Communication Site-CO-Idaho Springs	74,225.00	THREEFAC_EG	57,462	16,763	0	0
52		Communication Site-CO-Kendall Mountain	30,096.59	THREEFAC_EG	23,300	6,797	0	0
53		Communication Site-CO-La Junta Sub	17,308.96	THREEFAC_EG	13,400	3,909	0	0
54		Communication Site-CO-La Veta	65,535.07	THREEFAC_EG	50,735	14,800	0	0
55		Communication Site-CO-Lake Hill	38,017.07	THREEFAC_EG	29,431	8,586	0	0
56		Communication Site-CO-Lands End	1,076,499.35	THREEFAC_EG	833,385	243,114	0	0
57		Communication Site-CO-LDC	40,883.97	THREEFAC_EG	31,651	9,233	0	0
58		Communication Site-CO-Lee Hill	65,293.54	THREEFAC_EG	50,548	14,746	0	0
59		Communication Site-CO-Lookout Mountain	79,386.82	THREEFAC_EG	61,458	17,929	0	0
60		Communication Site-CO-Lookout Mountain East	137,133.72	THREEFAC_EG	106,164	30,970	0	0
61		Communication Site-CO-Magnetic Mountain	22,469.64	THREEFAC_EG	17,395	5,074	0	0
62		Communication Site-CO-Maintenance Center	16,015.62	THREEFAC_EG	12,399	3,617	0	0
63		Communication Site-CO-Mecker Sw Sta	3,212.00	DAELEC	3,212	0	0	0
64		Communication Site-CO-Menefee	9,957.65	THREEFAC_EG	7,709	2,249	0	0
65		Communication Site-CO-Missionary Ridge	9,352.58	THREEFAC_EG	7,240	2,112	0	0
66		Communication Site-CO-Monarch	7,052.00	THREEFAC_EG	5,459	1,593	0	0
67		Communication Site-CO-Monument Peak	556,110.34	THREEFAC_EG	430,519	125,591	0	0
68		Communication Site-CO-Mosquito Pass	53,367.00	THREEFAC_EG	41,315	12,052	0	0
69		Communication Site-CO-Mount Thorodin	294,988.60	THREEFAC_EG	228,369	66,620	0	0
70		Communication Site-CO-North Mountain	7,025.12	THREEFAC_EG	5,439	1,587	0	0
71		Communication Site-CO-Omar	894,262.36	THREEFAC_EG	692,304	201,958	0	0
72		Communication Site-CO-Pawnee Station	236,994.52	DAELEC	236,995	0	0	0
73		Communication Site-CO-PRPA Ft Collins Op Center	405,714.39	THREEFAC_EG	314,089	91,626	0	0
74		Communication Site-CO-Rifle	33,263.31	THREEFAC_EG	25,751	7,512	0	0
75		Communication Site-CO-Saguache Peak	4,472.00	THREEFAC_EG	3,462	1,010	0	0
76		Communication Site-CO-San Antonio Mountain	59,574.66	THREEFAC_EG	46,120	13,454	0	0
77		Communication Site-CO-Shoshone Station	1,199.63	DAELEC	1,200	0	0	0
78		Communication Site-CO-South Network Control Center	4,723,006.85	THREEFAC_EG	3,656,372	1,066,634	0	0
79		Communication Site-CO-Sterling	52,410.88	THREEFAC_EG	40,575	11,836	0	0
80		Communication Site-CO-Storm King	8,133.88	THREEFAC_EG	6,297	1,837	0	0
81		Communication Site-CO-Sunlight Peak	143,250.54	THREEFAC_EG	110,899	32,351	0	0
82		Communication Site-CO-TV Hill	59,469.31	THREEFAC_EG	46,039	13,430	0	0
83		Communication Site-CO-Vail	144,427.20	THREEFAC_EG	111,810	32,617	0	0
84		Communication Site-CO-Vail Mountain	15,769.00	THREEFAC_EG	12,208	3,561	0	0
85		Communication Site-CO-Valmont Station	536,870.85	DAELEC	536,871	0	0	0
86		Communication Site-CO-WAPA Squaw Mountain	446,734.15	THREEFAC_EG	345,845	100,890	0	0
87		Communication Site-CO-Weld	12,574.00	THREEFAC_EG	9,734	2,840	0	0
88		Communication Site-CO-West Douglas	4,367.51	DAGAS	0	4,368	0	0
89		Communication Site-CO-Westcreek	349,612.59	THREEFAC_EG	270,657	78,956	0	0
90		Communication Site-CO-Wolcott Sub	1,956.00	THREEFAC_EG	1,514	442	0	0
91		Communication Site-WY-CLF&P Archer Sub (PSC Owned)	13,806.90	DAELEC	13,807	0	0	0
92		Communication System-CO-Denver Division	710,487.21	THREEFAC	541,535	157,800	4,245	6,908
93		Customer Office-CO-Englewood	3,857.00	CUYEA_EG	1,972	1,885	0	0
94		Customer Office-CO-Fort Collins	3,107.51	CUYEA_EG	1,589	1,518	0	0
95		Customer Office-CO-Grand Junction	3,607.00	CUYEA_EG	1,844	1,763	0	0
96		Customer Office-CO-Longmont	5,881.00	CUYEA_EG	3,007	2,874	0	0
97		Customer Office-CO-Loveland	6,460.00	CUYEA_EG	3,303	3,157	0	0

Public Service Company of Colorado  
 Study of Common General Utility Plant Accounts 389 - 398  
 Allocation to Electric, Gas, Thermal and Non-Utility as of December 31, 2012

Schedule 3

Line No.	New Item	Location Description	Book Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
98		Customer Office-CO-Monte Vista	5,027.00	CUYEA_EG	2,571	2,456	0	0
99		Customer Office-CO-Pueblo	11,374.00	DAGAS	0	11,374	0	0
100		Customer Office-CO-Sterling	20,692.00	CUYEA_EG	10,581	10,111	0	0
101		Customer Office-CO-Wheatridge	4,025.00	CUYEA_EG	2,058	1,967	0	0
102		Daniels Park Sub-Tran-CO	47,310.00	DAELEC	47,310	0	0	0
103		Denver Terminal Sub-Tran-CO	32,015.00	DAELEC	32,015	0	0	0
104		Elati Sub-Dist-CO	16,385.00	DAELEC	16,385	0	0	0
105		Fort Lupton Sub-Tran-CO	5,320.00	DAELEC	5,320	0	0	0
106		Gas Dist-Compressor Sta-CO-Gates Rubber Company	3,213.00	DAGAS	0	3,213	0	0
107		Gas Dist-Equipment-CO-Meter/Reg Station Equip Res	120,640.00	DAGAS	0	120,640	0	0
108		Gas Dist-M/R Sta-CO-Denver Div-D 27	2,891.96	DAGAS	0	2,892	0	0
109		Gas Dist-M/R Sta-CO-Denver Div-F222	5,739.45	DAGAS	0	5,739	0	0
110		Gas Dist-M/R Sta-CO-Denver Div-F233	8,084.34	DAGAS	0	8,084	0	0
111		Gas Dist-M/R Sta-CO-Denver Div-F249	2,919.97	DAGAS	0	2,920	0	0
112		Gas Dist-M/R Sta-CO-Denver Div-F290	2,264.02	DAGAS	0	2,264	0	0
113		Gas Dist-M/R Sta-CO-Denver Div-F564	2,169.67	DAGAS	0	2,170	0	0
114		Gas Tran-Comp Sta-CO-West Div-Baxter Pass	8,951.87	DAGAS	0	8,952	0	0
115		Gas Tran-Comp Sta-CO-West Div-White River Dome	9,123.46	DAGAS	0	9,123	0	0
116		Gas Tran-M/R Sta-CO-West Div-Hayden Town Border	4,249.00	DAGAS	0	4,249	0	0
117		General Plant-CO-Communication Equip (C3970)	18,649,045.02	THREEFAC_EG	14,437,382	4,211,663	0	0
118		General Plant-CO-Communication Equip (E3970)	20,551.57	DAELEC	20,552	0	0	0
119		General Plant-CO-Info Sys Comp & Periph (C3912)	1,021,685.19	THREEFAC_EG	790,950	230,735	0	0
120		General Plant-CO-Laboratory Equip (C3950)	239,171.16	THREEFAC_EG	185,157	54,014	0	0
121		General Plant-CO-Miscellaneous Equip (C3980)	1,146,128.08	THREEFAC_EG	887,289	258,839	0	0
122		General Plant-CO-Off Eq-Computers 3 Yr (C3914)	76,787,945.73	THREEFAC_EG	59,446,310	17,341,636	0	0
123		General Plant-CO-Office Furn & Equip (C3910)	25,075,337.99	THREEFAC_EG	19,412,374	5,662,964	0	0
124		General Plant-CO-Office Furn & Equip (G3910)	21,354.48	DAGAS	0	21,354	0	0
125		General Plant-CO-Office Furn Leased Loc (C391P)	2,955,371.18	THREEFAC_EG	2,287,936	667,435	0	0
126		General Plant-CO-Partition-Co Owned Fac (C390P)	783,364.00	THREEFAC_EG	606,451	176,913	0	0
127		General Plant-CO-Power Operated Equip (C3960)	1,926,665.80	LABOR_EG	1,443,947	482,718	0	0
128		General Plant-CO-Power Operated Equip (E3960)	1,558.34	DAELEC	1,558	0	0	0
129		General Plant-CO-Stores Equipment (C3930)	844,398.23	THREEFAC_EG	653,701	190,697	0	0
130		General Plant-CO-Tools & Shop Equip (C3940)	13,396,497.97	THREEFAC_EG	10,371,060	3,025,438	0	0
131		General Plant-CO-Tools & Shop Equip (E3940)	6,895.96	DAELEC	6,896	0	0	0
132		General Plant-CO-Tools & Shop Equip (G3940)	19,296.76	DAGAS	0	19,297	0	0
133		General Plant-CO-Transportation Equip (C3920)	13,957,751.15	LABOR_EG	10,460,692	3,497,059	0	0
134		General Plant-CO-Transportation Equip (E3920)	695,858.29	DAELEC	695,858	0	0	0
135		General Plant-CO-Transportation Equip (G3920)	249,135.88	DAGAS	0	249,136	0	0
136		Georgetown Sub-Dist-CO	4,095.00	DAELEC	4,095	0	0	0
137		Grand Junction Sub-Dist-CO	8,586.00	DAELEC	8,586	0	0	0
138		Greeley Sub-Tran-CO	259,301.00	DAELEC	259,301	0	0	0
139		Greenwood Sub-Tran-CO	14,962.00	DAELEC	14,962	0	0	0
140		Hayden Sub-Tran-CO	1,274.00	DAELEC	1,274	0	0	0
141		IPP-Brush Cogen Partners Plant (QF)-Tran-CO	6,092.00	DAELEC	6,092	0	0	0
142		Leetsdale Sub-Tran-CO	10,818.00	DAELEC	10,818	0	0	0
143		Leggett Sub-Dist-CO	6,860.00	DAELEC	6,860	0	0	0
144		Lookout Sub-Tran-CO	23,831.00	DAELEC	23,831	0	0	0
145		Midway Sub-Tran-CO	138,667.00	DAELEC	138,667	0	0	0
146		Moffat Sub-Dist-CO	10,940.00	DAELEC	10,940	0	0	0
147		Monroe Sub-Dist-CO	23,933.00	DAELEC	23,933	0	0	0
148		Office & Other Building-CO-1400 Glenarm Street (Leased)	30,941.00	CUYEA_EG	15,822	15,119	0	0
149		Office & Other Building-CO-1730 Blake Street (Leased)	7,931.53	THREEFAC_EG	6,140	1,791	0	0
150		Office & Other Building-CO-1800 Larimer Street (Leased)	23,900,235.84	THREEFAC	18,216,799	5,308,271	142,801	232,364
151		Office & Other Building-CO-900 Bannock Street (Leased)	82,649.95	THREEFAC_EG	63,984	18,665	0	0
152		Office & Other Building-CO-969 Broadway (Leased)	84,744.00	THREEFAC_EG	65,606	19,138	0	0
153		Office & Other Building-CO-990 Bannock Street	36,895.00	CUYEA	18,865	18,028	2	0
154		Office & Other Building-CO-990 Bannock Street (Welton Owned)	2,950,389.28	CUYEA	1,508,597	1,441,647	146	0
155		Office & Other Building-CO-Centennial Aviation Operations	28,771.93	THREEFAC	21,930	6,390	172	280
156	New	Office & Other Building-CO-Centennial Aviation Ops	30,883.96	THREEFAC	23,540	6,859	185	300
157		Office & Other Building-CO-Centennial Hangar (Leased)	64,048.90	THREEFAC	48,818	14,225	383	623
158		Office & Other Building-CO-Denver West (Leased)	979,110.63	THREEFAC_EG	757,990	221,120	0	0
159	New	Office & Other Building-CO-DIA Project (Leased) (Closed)	3,445.79	DAELEC	3,446	0	0	0
160		Office & Other Building-CO-Grand Junction	304,885.98	THREEFAC_EG	236,031	68,855	0	0
161		Office & Other Building-CO-Green & Clear Lakes Conf Center	190,089.98	THREEFAC_EG	147,160	42,930	0	0
162		Office & Other Building-CO-Lookout Center	36,166,936.40	THREEFAC_EG	27,999,068	8,167,869	0	0
163		Office & Other Building-CO-Materials Distribution Center	10,273,461.10	THREEFAC	7,830,449	2,281,748	61,383	99,881
164		Office & Other Building-CO-Materials Distribution Center (Leased, Welton Owned)	3,285,985.66	THREEFAC	2,504,584	729,821	19,633	31,947
165		Office & Other Building-CO-Materials Distribution Center-Material Storage Unit	25,353.76	THREEFAC	19,325	5,631	151	246
166		Office & Other Building-CO-Meeker	106,076.22	DAGAS	0	106,076	0	0
167		Office & Other Building-CO-Montrose Operations Center	4,372.33	DAELEC	4,372	0	0	0
168		Office & Other Building-CO-North Metro Region HQ	2,101,885.65	THREEFAC_EG	1,627,200	474,686	0	0
169		Office & Other Building-CO-Rangely (Leased)	3,212.00	THREEFAC_EG	2,487	725	0	0
170		Office & Other Building-CO-Rifle Operations Center	1,008,538.60	THREEFAC_EG	780,772	227,766	0	0
171		Office & Other Building-CO-Seventeenth Street Plaza (Leased)	1,345,185.25	THREEFAC_EG	1,041,391	303,794	0	0
172	New	Office & Other Building-CO-Southeast Metro Region HQ (Leased) (Closed)	10,301.89	THREEFAC_EG	7,975	2,327	0	0
173		Office & Other Building-CO-Sterling G & E Warehouse	36,604.99	THREEFAC_EG	28,338	8,267	0	0
174		Office & Other Building-CO-Technical Services Building	4,489,682.08	THREEFAC_EG	3,475,741	1,013,941	0	0
175		Poncha Junction Sub-Tran-CO	3,547.00	DAELEC	3,547	0	0	0
176		PRPA Operations Center Sub-Tran-CO	646.00	DAELEC	646	0	0	0
177		Rifle Sub-Tran-CO	917.00	DAELEC	917	0	0	0
178		Rivendale Sub-Dist-CO	47,155.00	DAELEC	47,155	0	0	0
179		San Luis Sub (Tri-State)-Tran-CO	28,381.00	DAELEC	28,381	0	0	0
180		Serv Center-CO-7th Avenue-Main Building	10,118.74	LABOR_EG	7,584	2,535	0	0
181		Serv Center-CO-Alamosa-Communication Equipment	128,728.15	LABOR_EG	96,476	32,252	0	0
182		Serv Center-CO-Alamosa-Garage Building	204,668.31	LABOR_EG	153,389	51,279	0	0
183		Serv Center-CO-Alamosa-Land, Structures & Improvements	728,304.02	LABOR_EG	545,830	182,474	0	0
184		Serv Center-CO-Alamosa-Main Building	2,935,289.48	LABOR_EG	2,199,864	735,425	0	0
185		Serv Center-CO-Alamosa-Storage Building	38,571.58	LABOR_EG	28,908	9,664	0	0
186		Serv Center-CO-Alamosa-WAMA Building	25,173.00	LABOR_EG	18,866	6,307	0	0
187		Serv Center-CO-Arvida-Communication Equipment	150,598.34	LABOR_EG	112,867	37,732	0	0
188		Serv Center-CO-Arvida-Garage Building	191,451.17	LABOR_EG	143,484	47,967	0	0
189		Serv Center-CO-Arvida-Land, Structures & Improvements	1,168,828.97	LABOR_EG	875,984	292,845	0	0
190		Serv Center-CO-Arvida-Main Building	4,143,688.82	LABOR_EG	3,105,504	1,038,185	0	0
191		Serv Center-CO-Arvida-Parking Shed	18,970.00	LABOR_EG	14,217	4,753	0	0
192		Serv Center-CO-Arvida-Storage Building	422,758.38	LABOR_EG	316,838	105,920	0	0
193		Serv Center-CO-Boulder-Communication Equipment	420,220.62	LABOR_EG	314,936	105,285	0	0
194		Serv Center-CO-Boulder-Garage Building #1	538,542.20	LABOR_EG	403,613	134,930	0	0



Study of Common General Utility Plant Accounts 389 - 398  
Allocation to Electric, Gas, Thermal and Non-Utility as of December 31, 2012

Line No.	New Item	Location Description	Book Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
292		Total Common Plant	359,102,677.01		274,061,777	84,378,788	261,720	400,391
293								
294		<u>Allocation Method:</u>						
295		CUYEA = Customers - Beginning and Ending Average by Utility Department- Electric, Gas and Thermal. Does not include non-utility.						
296		CUYEA_EG = Customers - Beginning and Ending Average - Electric and Gas Department only						
297		DAELEC = Direct Assigned Electric						
298		DAGAS = Direct Assigned Gas						
299		DATHERMAL = Direct Assigned Thermal						
300		LABOR = Labor Expense						
301		LABOR_EG = Labor Expense - Electric and Gas Only						
302		PLANT = Gross Plant						
303		PLANT_EG = Gross Plant - Electric and Gas Department Only						
304		THREEFAC = Gross Plant, Operating Revenue, and Labor Expense						
305		THREEFAC_EG = Gross Plant, Operating Revenue, and Labor Expense - Electric and Gas Department Only						



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Line	New		Book	Allocation	Allocated	Allocated	Allocated	Allocated
No.	Item	Location Description	Cost	Method	to Electric	to Gas	to Thermal	to Non-Utility
1		Barr Lake Sub-Tran-CO	34,833	DAELEC	34,833	0	0	0
2		Basalt Sub-Tran-CO	37,698	DAELEC	37,698	0	0	0
3		Bergen Park Sub-Dist-CO	1,848	DAELEC	1,848	0	0	0
4		Boone Sub-Tran-CO	97,470	DAELEC	97,470	0	0	0
5		Boulder Canyon Sub-Tran-CO	20,112	DAELEC	20,112	0	0	0
6		Cherokee Sub-Tran-CO	23,813	DAELEC	23,813	0	0	0
7		Clifton Sub-Dist-CO	3,212	DAELEC	3,212	0	0	0
8		Communication Equipment-CO-AMR	51,683	CUYEA_EG	26,428	25,255	0	0
9		Communication Equipment-CO-Mobile & Portable Radios	4,091,646	LABOR_EG	3,066,500	1,025,146	0	0
10		Communication Equipment-CO-System Load Control Equipment	308,091	PLANT_EG	249,925	58,165	0	0
11		Communication Equipment-CO-System Surveillance Equipment	159,033	PLANT	127,999	29,789	476	769
12		Communication Equipment-CO-System Telephone Equipment	3,014,428	THREEFAC	2,297,602	669,508	18,011	29,307
13		Communication Line-CO-Boulder Division	99,921	THREEFAC_EG	77,355	22,566	0	0
14		Communication Line-CO-Electra Lake-Tacoma Station	246,075	DAELEC	246,075	0	0	0
15		Communication Site-CO-Antonito	26,889	THREEFAC_EG	20,816	6,073	0	0
16		Communication Site-CO-Aqua Ramon	9,412	THREEFAC_EG	7,286	2,126	0	0
17		Communication Site-CO-Arapahoe Station	274,304	DAELEC	274,304	0	0	0
18		Communication Site-CO-Axial Basin Sub	9,015	DAELEC	9,015	0	0	0
19		Communication Site-CO-Bald Mountain	311,286	THREEFAC_EG	240,986	70,300	0	0
20		Communication Site-CO-Beacon Hill	67,718	THREEFAC_EG	52,425	15,293	0	0
21		Communication Site-CO-Bear Mountain	105,323	THREEFAC_EG	81,537	23,786	0	0
22		Communication Site-CO-Black Forest	282,667	THREEFAC_EG	218,830	63,837	0	0
23		Communication Site-CO-Blackridge	236,865	THREEFAC_EG	183,372	53,493	0	0
24		Communication Site-CO-Brush	4,647	THREEFAC_EG	3,598	1,049	0	0
25		Communication Site-CO-Cabin Creek Station	5,634	DAELEC	5,634	0	0	0
26		Communication Site-CO-Cactus Hill	482,506	THREEFAC_EG	373,538	108,968	0	0
27		Communication Site-CO-Cameo Station	134,983	DAELEC	134,983	0	0	0
28		Communication Site-CO-Cathedral Bluff	50,866	THREEFAC_EG	39,379	11,487	0	0
29		Communication Site-CO-Cedar Mountain	45,758	THREEFAC_EG	35,424	10,334	0	0
30		Communication Site-CO-Channel 31	273,750	THREEFAC_EG	211,927	61,823	0	0
31		Communication Site-CO-Cherokee Station	476,591	DAELEC	476,591	0	0	0
32		Communication Site-CO-Colorow Point	639,028	THREEFAC_EG	494,711	144,317	0	0
33		Communication Site-CO-Comanche Station	200,700	DAELEC	200,700	0	0	0
34		Communication Site-CO-CUEA Headquarters	5,053	THREEFAC_EG	3,912	1,141	0	0
35		Communication Site-CO-Deer Peak	27,863	THREEFAC_EG	21,571	6,293	0	0
36		Communication Site-CO-Del Norte	2,905	THREEFAC_EG	2,249	656	0	0
37		Communication Site-CO-Denver Emergency Op Center	5,295	THREEFAC_EG	4,099	1,196	0	0
38		Communication Site-CO-Denver International Airport	465,480	THREEFAC_EG	360,357	105,123	0	0
39		Communication Site-CO-Denver Steam Heat Plant	15,506	DATHERMAL	0	0	15,506	0
40		Communication Site-CO-Doghead Mountain	6,506	THREEFAC_EG	5,037	1,469	0	0

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Line	New		Book	Allocation	Allocated	Allocated	Allocated	Allocated
No.	Item	Location Description	Cost	Method	to Electric	to Gas	to Thermal	to Non-Utility
41		Communication Site-CO-Douglas Pass	34,674	THREEFAC_EG	26,843	7,831	0	0
42		Communication Site-CO-Durango Sub	2,071	DAELEC	2,071	0	0	0
43		Communication Site-CO-East Metro	644,832	THREEFAC_EG	499,205	145,628	0	0
44		Communication Site-CO-Foothills Metering Point	13,261	THREEFAC_EG	10,266	2,995	0	0
45		Communication Site-CO-Fremont Peak	98,332	THREEFAC_EG	76,125	22,207	0	0
46		Communication Site-CO-FSV Station	67,903	THREEFAC_EG	52,568	15,335	0	0
47		Communication Site-CO-Grouse Mountain	53,808	THREEFAC_EG	41,656	12,152	0	0
48		Communication Site-CO-Hardin	350,873	THREEFAC_EG	271,633	79,241	0	0
49		Communication Site-CO-Hayden Station	518,017	DAELEC	518,017	0	0	0
50		Communication Site-CO-Hoosier Pass	80,341	THREEFAC_EG	62,197	18,144	0	0
51		Communication Site-CO-Idaho Springs	74,225	THREEFAC_EG	57,462	16,763	0	0
52		Communication Site-CO-Kendall Mountain	10,719	THREEFAC_EG	8,298	2,421	0	0
53		Communication Site-CO-La Junta Sub	17,309	THREEFAC_EG	13,400	3,909	0	0
54		Communication Site-CO-La Veta	65,535	THREEFAC_EG	50,735	14,800	0	0
55		Communication Site-CO-Lake Hill	54,211	THREEFAC_EG	41,968	12,243	0	0
56		Communication Site-CO-Lands End	1,044,367	THREEFAC_EG	808,509	235,858	0	0
57		Communication Site-CO-LDC	40,884	THREEFAC_EG	31,651	9,233	0	0
58		Communication Site-CO-Lee Hill	65,294	THREEFAC_EG	50,548	14,746	0	0
59		Communication Site-CO-Lookout Mountain	79,387	THREEFAC_EG	61,458	17,929	0	0
60		Communication Site-CO-Lookout Mountain East	258,727	THREEFAC_EG	200,296	58,430	0	0
61		Communication Site-CO-Magnetic Mountain	22,470	THREEFAC_EG	17,395	5,074	0	0
62		Communication Site-CO-Maintenance Center	16,016	THREEFAC_EG	12,399	3,617	0	0
63		Communication Site-CO-Meeker Sw Sta	3,212	DAELEC	3,212	0	0	0
64		Communication Site-CO-Menefee	9,958	THREEFAC_EG	7,709	2,249	0	0
65		Communication Site-CO-Missionary Ridge	9,353	THREEFAC_EG	7,240	2,112	0	0
66		Communication Site-CO-Monarch	7,052	THREEFAC_EG	5,459	1,593	0	0
67		Communication Site-CO-Monument Peak	556,110	THREEFAC_EG	430,519	125,591	0	0
68		Communication Site-CO-Mosquito Pass	53,367	THREEFAC_EG	41,315	12,052	0	0
69		Communication Site-CO-Mount Thorodin	294,989	THREEFAC_EG	228,369	66,620	0	0
70		Communication Site-CO-North Mountain	7,025	THREEFAC_EG	5,439	1,587	0	0
71		Communication Site-CO-Omar	882,898	THREEFAC_EG	683,506	199,392	0	0
72		Communication Site-CO-Pawnee Station	352,095	DAELEC	352,095	0	0	0
73		Communication Site-CO-Prospect Mountain	1,752	THREEFAC_EG	1,356	396	0	0
74		Communication Site-CO-PRPA Ft Collins Op Center	405,714	THREEFAC_EG	314,089	91,626	0	0
75		Communication Site-CO-Rifle	33,263	THREEFAC_EG	25,751	7,512	0	0
76		Communication Site-CO-Saguache Peak	4,472	THREEFAC_EG	3,462	1,010	0	0
77		Communication Site-CO-San Antonio Mountain	59,575	THREEFAC_EG	46,120	13,454	0	0
78		Communication Site-CO-Shoshone Station	6,726	DAELEC	6,726	0	0	0
79		Communication Site-CO-South Network Control Center	4,866,327	THREEFAC_EG	3,767,325	1,099,002	0	0
80		Communication Site-CO-Sterling	64,176	THREEFAC_EG	49,683	14,493	0	0

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No.	Item	Location Description	Cost	Method	to Electric	to Gas	to Thermal	to Non-Utility
81		Communication Site-CO-Storm King	8,134	THREEFAC_EG	6,297	1,837	0	0
82		Communication Site-CO-Sunlight Peak	145,610	THREEFAC_EG	112,725	32,884	0	0
83		Communication Site-CO-TV Hill	59,469	THREEFAC_EG	46,039	13,430	0	0
84		Communication Site-CO-Vail	144,427	THREEFAC_EG	111,810	32,617	0	0
85		Communication Site-CO-Vail Mountain	15,769	THREEFAC_EG	12,208	3,561	0	0
86		Communication Site-CO-Valmont Station	744,209	DAELEC	744,209	0	0	0
87		Communication Site-CO-WAPA Squaw Mountain	446,734	THREEFAC_EG	345,845	100,890	0	0
88		Communication Site-CO-Weld	14,657	THREEFAC_EG	11,347	3,310	0	0
89		Communication Site-CO-West Douglas	4,368	DAGAS	0	4,368	0	0
90		Communication Site-CO-Westcreek	638,074	THREEFAC_EG	493,972	144,101	0	0
91		Communication Site-CO-Wolcott Sub	1,956	THREEFAC_EG	1,514	442	0	0
92		Communication Site-CO-Zuni Station	14,839	THREEFAC_EG	11,488	3,351	0	0
93		Communication Site-WY-CLF&P Archer Sub (PSC Owned)	13,807	DAELEC	13,807	0	0	0
94		Communication System-CO-Denver Division	1,950,346	THREEFAC	1,486,557	433,174	11,653	18,962
95		Crystal Sub (From Holy Cross REA)-Dist-CO	5,973	DAELEC	5,973	0	0	0
96		Customer Office-CO-Alamosa (Leased)	16,154	CUYEA_EG	8,260	7,894	0	0
97		Customer Office-CO-Broomfield (Leased)	13,799	CUYEA_EG	7,056	6,743	0	0
98		Customer Office-CO-Englewood	3,857	CUYEA_EG	1,972	1,885	0	0
99		Customer Office-CO-Fort Collins	3,108	CUYEA_EG	1,589	1,518	0	0
100		Customer Office-CO-Granby (Leased)	1,402	CUYEA_EG	717	685	0	0
101		Customer Office-CO-Grand Junction	3,607	CUYEA_EG	1,844	1,763	0	0
102		Customer Office-CO-Longmont	5,881	CUYEA_EG	3,007	2,874	0	0
103		Customer Office-CO-Loveland	19,752	CUYEA_EG	10,100	9,652	0	0
104		Customer Office-CO-Monte Vista	5,027	CUYEA_EG	2,571	2,456	0	0
105		Customer Office-CO-North (Leased)	16,520	CUYEA_EG	8,447	8,073	0	0
106		Customer Office-CO-Northeast (Leased)	6,598	CUYEA_EG	3,374	3,224	0	0
107		Customer Office-CO-Pueblo	11,374	DAGAS	0	11,374	0	0
108		Customer Office-CO-Salida (Leased)	9,590	CUYEA_EG	4,904	4,686	0	0
109		Customer Office-CO-South (Leased)	7,641	CUYEA_EG	3,907	3,734	0	0
110		Customer Office-CO-Sterling	20,692	CUYEA_EG	10,581	10,111	0	0
111		Customer Office-CO-West (Leased)	3,874	CUYEA_EG	1,981	1,893	0	0
112		Customer Office-CO-Wheatridge	4,025	CUYEA_EG	2,058	1,967	0	0
113		Daniels Park Sub-Tran-CO	135,578	DAELEC	135,578	0	0	0
114		Denver Terminal Sub-Tran-CO	32,015	DAELEC	32,015	0	0	0
115		East Sub-Tran-CO	3,197	DAELEC	3,197	0	0	0
116		Elati Sub-Dist-CO	16,385	DAELEC	16,385	0	0	0
117		Fort Lupton Sub-Tran-CO	10,312	DAELEC	10,312	0	0	0
118		Gas Dist-Compressor Sta-CO-Gates Rubber Company	3,213	DAGAS	0	3,213	0	0
119		Gas Dist-Equipment-CO-Meter/Reg Station Equip Res	120,640	DAGAS	0	120,640	0	0
120		Gas Dist-M/R Sta-CO-Denver Div-D 27	2,892	DAGAS	0	2,892	0	0

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No.	Item	Location Description	Cost	Method	to Electric	to Gas	to Thermal	to Non-Utility
121		Gas Dist-M/R Sta-CO-Denver Div-F222	5,739	DAGAS	0	5,739	0	0
122		Gas Dist-M/R Sta-CO-Denver Div-F233	8,084	DAGAS	0	8,084	0	0
123		Gas Dist-M/R Sta-CO-Denver Div-F249	2,920	DAGAS	0	2,920	0	0
124		Gas Dist-M/R Sta-CO-Denver Div-F290	2,264	DAGAS	0	2,264	0	0
125		Gas Dist-M/R Sta-CO-Denver Div-F564	2,170	DAGAS	0	2,170	0	0
126		Gas Tran-Comp Sta-CO-West Div-Baxter Pass	8,952	DAGAS	0	8,952	0	0
127		Gas Tran-Comp Sta-CO-West Div-White River Dome	9,123	DAGAS	0	9,123	0	0
128		Gas Tran-M/R Sta-CO-West Div-Hayden Town Border	4,249	DAGAS	0	4,249	0	0
129		Gas Ug Stg-Gath Sys-CO-East Div-Roundup	8,880	DAGAS	0	8,880	0	0
130		General Plant-CO-Communication Equip (C3970)	18,573,287	THREEFAC_EG	14,378,733	4,194,554	0	0
131	New	General Plant-CO-Communication Equip (E3970)	16,815	DAELEC	16,815	0	0	0
132		General Plant-CO-Info Sys Comp & Periph (C3912)	1,264,282	THREEFAC_EG	978,759	285,523	0	0
133		General Plant-CO-Laboratory Equip (C3950)	237,963	THREEFAC_EG	184,222	53,741	0	0
134		General Plant-CO-Miscellaneous Equip (C3980)	1,141,715	THREEFAC_EG	883,873	257,843	0	0
135		General Plant-CO-Off Eq-Computers 3 Yr (C3914)	71,256,727	THREEFAC_EG	55,164,250	16,092,477	0	0
136		General Plant-CO-Off Eq-Computers 3 Yr (G3914)	6,211	DAGAS	0	6,211	0	0
137		General Plant-CO-Office Furn & Equip (C3910)	25,016,543	THREEFAC_EG	19,366,857	5,649,686	0	0
138		General Plant-CO-Office Furn & Equip (G3910)	21,354	DAGAS	0	21,354	0	0
139		General Plant-CO-Office Furn Leased Loc (C391P)	3,155,605	THREEFAC_EG	2,442,950	712,656	0	0
140		General Plant-CO-Partition-Co Owned Fac (C390P)	783,364	THREEFAC_EG	606,451	176,913	0	0
141		General Plant-CO-Power Operated Equip (C3960)	1,844,616	LABOR_EG	1,382,455	462,161	0	0
142		General Plant-CO-Power Operated Equip (E3960)	1,558	DAELEC	1,558	0	0	0
143		General Plant-CO-Stores Equipment (C3930)	841,255	THREEFAC_EG	651,267	189,987	0	0
144		General Plant-CO-Tools & Shop Equip (C3940)	13,088,020	THREEFAC_EG	10,132,247	2,955,772	0	0
145		General Plant-CO-Tools & Shop Equip (E3940)	3,328	DAELEC	3,328	0	0	0
146		General Plant-CO-Tools & Shop Equip (G3940)	16,769	DAGAS	0	16,769	0	0
147		General Plant-CO-Transportation Equip (C3920)	13,417,192	LABOR_EG	10,055,568	3,361,624	0	0
148		General Plant-CO-Transportation Equip (E3920)	669,819	DAELEC	669,819	0	0	0
149		General Plant-CO-Transportation Equip (G3920)	249,136	DAGAS	0	249,136	0	0
150		Georgetown Sub-Dist-CO	17,985	DAELEC	17,985	0	0	0
151		Grand Junction Sub-Dist-CO	51,906	DAELEC	51,906	0	0	0
152		Greeley Sub-Tran-CO	263,589	DAELEC	263,589	0	0	0
153		Greenwood Sub-Tran-CO	18,755	DAELEC	18,755	0	0	0
154		Havana Sub-Dist-CO	3,793	DAELEC	3,793	0	0	0
155		Hayden Sub-Tran-CO	1,274	DAELEC	1,274	0	0	0
156		Highland Sub-Dist-CO	9,075	DAELEC	9,075	0	0	0
157		Homelake Sub-Dist-CO	6,758	DAELEC	6,758	0	0	0
158		IPP-Brush Cogen Partners Plant (QF)-Tran-CO	6,092	DAELEC	6,092	0	0	0
159		Kendrick Sub-Dist-CO	9,869	DAELEC	9,869	0	0	0
160		Lafayette Sub-Dist-CO	3,793	DAELEC	3,793	0	0	0

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Line	New		Book	Allocation	Allocated	Allocated	Allocated	Allocated
No.	Item	Location Description	Cost	Method	to Electric	to Gas	to Thermal	to Non-Utility
161		Leetsdale Sub-Tran-CO	16,910	DAELEC	16,910	0	0	0
162		Leggett Sub-Dist-CO	10,653	DAELEC	10,653	0	0	0
163		Littleton Sub-Dist-CO	3,793	DAELEC	3,793	0	0	0
164		Lookout Sub-Tran-CO	23,831	DAELEC	23,831	0	0	0
165		Martin Sub-Dist-CO	3,793	DAELEC	3,793	0	0	0
166		Midway Sub-Tran-CO	145,724	DAELEC	145,724	0	0	0
167		Moffat Sub-Dist-CO	10,940	DAELEC	10,940	0	0	0
168		Monroe Sub-Dist-CO	23,933	DAELEC	23,933	0	0	0
169		North Sub-Dist-CO	3,793	DAELEC	3,793	0	0	0
170		Office & Other Building-CO-1400 Glenarm Street (Leased)	62,901	CUYEA_EG	32,164	30,737	0	0
171		Office & Other Building-CO-1730 Blake Street (Leased)	91,109	THREEFAC_EG	70,533	20,576	0	0
172		Office & Other Building-CO-1800 Larimer Street (Leased)	23,594,957	THREEFAC	17,984,116	5,240,468	140,977	229,396
173		Office & Other Building-CO-900 Bannock Street (Leased)	84,783	THREEFAC_EG	65,636	19,147	0	0
174		Office & Other Building-CO-969 Broadway (Leased)	84,744	THREEFAC_EG	65,606	19,138	0	0
175		Office & Other Building-CO-990 Bannock Street	36,895	CUYEA	18,865	18,028	2	0
176		Office & Other Building-CO-990 Bannock Street (Welton Owned)	3,742,027	CUYEA	1,913,377	1,828,464	185	0
177		Office & Other Building-CO-Centennial Aviation Operations	37,986	THREEFAC	28,953	8,437	227	369
178	New	Office & Other Building-CO-Centennial Hangar (Leased)	64,049	THREEFAC	48,818	14,225	383	623
179		Office & Other Building-CO-Denver West (Leased)	975,210	THREEFAC_EG	754,970	220,239	0	0
180		Office & Other Building-CO-DIA Project (Leased)	446,011	THREEFAC_EG	345,285	100,726	0	0
181		Office & Other Building-CO-Grand Junction	304,886	THREEFAC_EG	236,031	68,855	0	0
182		Office & Other Building-CO-Green & Clear Lakes Conf Center	195,922	THREEFAC_EG	151,675	44,247	0	0
183		Office & Other Building-CO-Lookout Center	35,814,386	THREEFAC_EG	27,726,136	8,088,249	0	0
184		Office & Other Building-CO-Materials Distribution Center	9,654,217	THREEFAC	7,358,460	2,144,213	57,683	93,861
185	New	Office & Other Building-CO-Materials Distribution Center (Leased, Welton Owned)	3,876,575	THREEFAC	2,954,732	860,992	23,162	37,689
186		Office & Other Building-CO-Materials Distribution Center-Material Storage Unit	25,354	THREEFAC	19,325	5,631	151	246
187		Office & Other Building-CO-Meeker	106,076	DAGAS	0	106,076	0	0
188		Office & Other Building-CO-Montrose Operations Center	4,372	DAELEC	4,372	0	0	0
189		Office & Other Building-CO-North Metro Region HQ	2,106,343	THREEFAC_EG	1,630,650	475,692	0	0
190		Office & Other Building-CO-Parkway (Leased)	2,908	THREEFAC_EG	2,251	657	0	0
191		Office & Other Building-CO-Quest Tower (Leased)	171,911	THREEFAC_EG	133,087	38,824	0	0
192	New	Office & Other Building-CO-Rangely (Leased)	3,212	THREEFAC_EG	2,487	725	0	0
193		Office & Other Building-CO-Rifle Operations Center	291,501	THREEFAC_EG	225,669	65,832	0	0
194		Office & Other Building-CO-Seventeenth Street Plaza (Leased)	1,353,883	THREEFAC_EG	1,048,125	305,758	0	0
195		Office & Other Building-CO-Southeast Metro Region HQ (Leased)	101,226	THREEFAC_EG	78,365	22,861	0	0
196		Office & Other Building-CO-Stapleton Aviation Operations	21,670	THREEFAC_EG	16,776	4,894	0	0
197		Office & Other Building-CO-Sterling G & E Warehouse	36,605	THREEFAC_EG	28,338	8,267	0	0
198		Office & Other Building-CO-Technical Services Building	4,674,895	THREEFAC_EG	3,619,126	1,055,769	0	0
199		Poncha Junction Sub-Tran-CO	3,547	DAELEC	3,547	0	0	0
200		PRPA Operations Center Sub-Tran-CO	646	DAELEC	646	0	0	0

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Line	New		Book	Allocation	Allocated	Allocated	Allocated	Allocated
No.	Item	Location Description	Cost	Method	to Electric	to Gas	to Thermal	to Non-Utility
201		Ralston Sub-Dist-CO	3,793	DAELEC	3,793	0	0	0
202		Rifle Sub-Tran-CO	917	DAELEC	917	0	0	0
203		Riverdale Sub-Dist-CO	47,155	DAELEC	47,155	0	0	0
204		San Luis Sub (Tri-State)-Tran-CO	28,381	DAELEC	28,381	0	0	0
205		Serv Center-CO-7th Avenue-Main Building	10,119	LABOR_EG	7,584	2,535	0	0
206		Serv Center-CO-Alamosa-Communication Equipment	137,711	LABOR_EG	103,208	34,503	0	0
207		Serv Center-CO-Alamosa-Garage Building	204,668	LABOR_EG	153,389	51,279	0	0
208		Serv Center-CO-Alamosa-Land, Structures & Improvements	728,304	LABOR_EG	545,830	182,474	0	0
209		Serv Center-CO-Alamosa-Main Building	2,736,193	LABOR_EG	2,050,651	685,542	0	0
210		Serv Center-CO-Alamosa-Storage Building	38,572	LABOR_EG	28,908	9,664	0	0
211		Serv Center-CO-Alamosa-WAMA Building	25,173	LABOR_EG	18,866	6,307	0	0
212		Serv Center-CO-Arvada-Communication Equipment	230,756	LABOR_EG	172,941	57,815	0	0
213		Serv Center-CO-Arvada-Garage Building	191,451	LABOR_EG	143,484	47,967	0	0
214		Serv Center-CO-Arvada-Land, Structures & Improvements	1,168,829	LABOR_EG	875,984	292,845	0	0
215		Serv Center-CO-Arvada-Main Building	4,330,318	LABOR_EG	3,245,374	1,084,944	0	0
216		Serv Center-CO-Arvada-Parking Shed	18,970	LABOR_EG	14,217	4,753	0	0
217		Serv Center-CO-Arvada-Storage Building	422,758	LABOR_EG	316,838	105,920	0	0
218		Serv Center-CO-Boulder-Communication Equipment	479,070	LABOR_EG	359,041	120,029	0	0
219		Serv Center-CO-Boulder-Garage Building #1	488,056	LABOR_EG	365,776	122,281	0	0
220		Serv Center-CO-Boulder-Garage Building #2	87,825	LABOR_EG	65,821	22,004	0	0
221		Serv Center-CO-Boulder-Land, Structures & Improvements	821,372	LABOR_EG	615,580	205,791	0	0
222		Serv Center-CO-Boulder-Main Building	2,179,876	LABOR_EG	1,633,716	546,159	0	0
223		Serv Center-CO-Boulder-Pipe Storage Building	626	LABOR_EG	469	157	0	0
224		Serv Center-CO-Boulder-Storage Building	12,554	LABOR_EG	9,409	3,145	0	0
225		Serv Center-CO-Brighton-Communication Equipment	64,900	LABOR_EG	48,640	16,260	0	0
226		Serv Center-CO-Brighton-Land, Structures & Improvements	402,720	LABOR_EG	301,820	100,900	0	0
227		Serv Center-CO-Brighton-Main Building	501,067	LABOR_EG	375,526	125,540	0	0
228		Serv Center-CO-Brush-Communication Equipment	16,409	LABOR_EG	12,298	4,111	0	0
229		Serv Center-CO-Brush-Land, Structures & Improvements	343,157	LABOR_EG	257,181	85,977	0	0
230		Serv Center-CO-Brush-Main Building	359,979	LABOR_EG	269,788	90,191	0	0
231		Serv Center-CO-Campion-Main Building	13,898	DAGAS	0	13,898	0	0
232		Serv Center-CO-Cheyenne (Error)-Communication Equipment	3,212	LABOR_EG	2,407	805	0	0
233		Serv Center-CO-Del Norte-Communication Equipment	6,221	LABOR_EG	4,662	1,559	0	0
234		Serv Center-CO-Del Norte-Main Building	2,077	LABOR_EG	1,557	520	0	0
235		Serv Center-CO-Dumont-Communication Equipment	8,486	LABOR_EG	6,360	2,126	0	0
236		Serv Center-CO-Eagle County-Main Building	(2,245)	LABOR_EG	(1,683)	(563)	0	0
237		Serv Center-CO-Evergreen-Communication Equipment	174,157	LABOR_EG	130,522	43,634	0	0
238		Serv Center-CO-Evergreen-Land, Structures & Improvements	333,976	LABOR_EG	250,299	83,676	0	0
239		Serv Center-CO-Evergreen-Main Building	1,057,848	LABOR_EG	792,808	265,039	0	0
240		Serv Center-CO-Evergreen-Storage Building	4,499	LABOR_EG	3,372	1,127	0	0

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Line No.	New Item	Location Description	Book Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
241		Serv Center-CO-Evergreen-WAMA Building	75,433	LABOR_EG	56,534	18,900	0	0
242		Serv Center-CO-Evergreen-Warehouse Building	11,480	LABOR_EG	8,604	2,876	0	0
243		Serv Center-CO-Ft Collins (Leased)-Communications Equipment	95,201	LABOR_EG	71,349	23,852	0	0
244		Serv Center-CO-Ft Collins (Leased)-Structures & Improvements	691,397	LABOR_EG	518,170	173,227	0	0
245		Serv Center-CO-Gateway (Leased)-Communication Equipment	114,591	LABOR_EG	85,881	28,710	0	0
246		Serv Center-CO-Gateway (Leased)-Structures & Improvements	1,388,285	LABOR_EG	1,040,456	347,829	0	0
247		Serv Center-CO-Greeley-Communication Equipment	192,032	DAELEC	192,032	0	0	0
248		Serv Center-CO-Greeley-Land, Structures & Improvements	76,294	DAELEC	76,294	0	0	0
249		Serv Center-CO-Greeley-Main Building	83,196	DAELEC	83,196	0	0	0
250		Serv Center-CO-Greeley-WAMA Building	118,208	DAELEC	118,208	0	0	0
251		Serv Center-CO-Highlands Ranch-Communication Equipment	8,351	LABOR_EG	6,258	2,092	0	0
252		Serv Center-CO-Highlands Ranch-Main Building	21,897	LABOR_EG	16,411	5,486	0	0
253		Serv Center-CO-Holly-Communication Equipment	272,652	LABOR_EG	204,340	68,312	0	0
254		Serv Center-CO-Kipling-Communication Equipment	57,420	LABOR_EG	43,034	14,386	0	0
255		Serv Center-CO-Kipling-Land, Structures & Improvements	1,974,763	LABOR_EG	1,479,994	494,769	0	0
256		Serv Center-CO-Kipling-Main Building	3,342,624	LABOR_EG	2,505,143	837,481	0	0
257		Serv Center-CO-Leadville-Communication Equipment	18,291	LABOR_EG	13,708	4,583	0	0
258		Serv Center-CO-Leadville-Land, Structures & Improvements	285,873	LABOR_EG	214,249	71,624	0	0
259		Serv Center-CO-Leadville-Main Building	410,258	LABOR_EG	307,469	102,788	0	0
260		Serv Center-CO-Leadville-WAMA Building	24,201	LABOR_EG	18,138	6,063	0	0
261		Serv Center-CO-Lipan-Annex A Building	949,519	LABOR_EG	711,621	237,898	0	0
262		Serv Center-CO-Lipan-Car Wash Building	234,893	LABOR_EG	176,042	58,852	0	0
263		Serv Center-CO-Lipan-Communication Equipment	3,766,910	LABOR_EG	2,823,126	943,784	0	0
264		Serv Center-CO-Lipan-Distribution Complex Building	21,128,385	LABOR_EG	15,834,753	5,293,632	0	0
265		Serv Center-CO-Lipan-Garage Building #1	1,182,295	LABOR_EG	886,076	296,219	0	0
266		Serv Center-CO-Lipan-Garage Office/Repair Building #2	1,742,587	LABOR_EG	1,305,989	436,598	0	0
267		Serv Center-CO-Lipan-Land, Structures & Improvements	5,135,721	LABOR_EG	3,848,987	1,286,734	0	0
268		Serv Center-CO-Lipan-MacLean Building	76,978	LABOR_EG	57,692	19,287	0	0
269		Serv Center-CO-Lipan-Main Building	3,952,816	LABOR_EG	2,962,454	990,362	0	0
270		Serv Center-CO-Lipan-Storage Building	47,535	LABOR_EG	35,625	11,910	0	0
271		Serv Center-CO-Lipan-Transp Equipment Shed #1	166,979	LABOR_EG	125,143	41,836	0	0
272		Serv Center-CO-Lipan-Transp Equipment Shed #2	78,122	LABOR_EG	58,549	19,573	0	0
273		Serv Center-CO-Mesa County-Communication Equipment	68,889	LABOR_EG	51,629	17,260	0	0
274		Serv Center-CO-Mesa County-Garage Building	531,845	LABOR_EG	398,593	133,252	0	0
275		Serv Center-CO-Mesa County-Land, Structures & Improvements	1,121,836	LABOR_EG	840,764	281,071	0	0
276		Serv Center-CO-Mesa County-Main Building	438,658	LABOR_EG	328,754	109,904	0	0
277		Serv Center-CO-Mesa County-WAMA Building	190,685	LABOR_EG	142,910	47,775	0	0
278		Serv Center-CO-Mesa County-Warehouse Building	3,183,568	LABOR_EG	2,385,938	797,630	0	0
279		Serv Center-CO-Pueblo-Communication Equipment	55,956	DAGAS	0	55,956	0	0
280		Serv Center-CO-Pueblo-Land, Structures & Improvements	52,118	DAGAS	0	52,118	0	0

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Line	New		Book	Allocation	Allocated	Allocated	Allocated	Allocated
No.	Item	Location Description	Cost	Method	to Electric	to Gas	to Thermal	to Non-Utility
281		Serv Center-CO-Pueblo-Main Building	152,713	DAGAS	0	152,713	0	0
282		Serv Center-CO-Rifle-Communication Equipment	72,473	LABOR_EG	54,315	18,158	0	0
283		Serv Center-CO-Rifle-Land, Structures & Improvements	499,787	LABOR_EG	374,567	125,220	0	0
284		Serv Center-CO-Rifle-Main Building	486,357	LABOR_EG	364,502	121,855	0	0
285		Serv Center-CO-Rifle-Mobile Building	7,752	LABOR_EG	5,810	1,942	0	0
286		Serv Center-CO-Rifle-WAMA Building	25,367	LABOR_EG	19,011	6,356	0	0
287		Serv Center-CO-Salida-Main Building	732,305	LABOR_EG	548,829	183,476	0	0
288		Serv Center-CO-Salida-WAMA Building	23,307	LABOR_EG	17,468	5,839	0	0
289		Serv Center-CO-Silverthorne-Communication Equipment	112,030	LABOR_EG	83,961	28,069	0	0
290		Serv Center-CO-Silverthorne-Main Building	117,156	LABOR_EG	87,803	29,353	0	0
291		Serv Center-CO-Sterling-Communication Equipment	45,098	LABOR_EG	33,799	11,299	0	0
292		Serv Center-CO-Sterling-Land, Structures & Improvements	183,267	LABOR_EG	137,350	45,917	0	0
293		Serv Center-CO-Sterling-Main Building	1,972,384	LABOR_EG	1,478,211	494,173	0	0
294		Serv Center-CO-Sterling-Meter Storage Building	18,368	LABOR_EG	13,766	4,602	0	0
295		Serv Center-CO-Sterling-WAMA Building	22,105	LABOR_EG	16,567	5,538	0	0
296		Serv Center-CO-Summit County-Communication Equipment	58,945	LABOR_EG	44,177	14,768	0	0
297		Serv Center-CO-Summit County-Garage Building	267,954	LABOR_EG	200,819	67,135	0	0
298		Serv Center-CO-Summit County-Land, Structures & Improvements	2,125,601	LABOR_EG	1,593,040	532,561	0	0
299		Serv Center-CO-Summit County-Main Building	2,908,265	LABOR_EG	2,179,610	728,654	0	0
300		Serv Center-CO-Summit County-Storage Building #2	109,510	LABOR_EG	82,073	27,437	0	0
301		Serv Center-CO-Summit County-Storehouse Building	182,626	LABOR_EG	136,870	45,756	0	0
302		Serv Center-CO-Summit County-Transformer Storage Building	30,932	LABOR_EG	23,182	7,750	0	0
303		Serv Center-CO-Table Mountain-Communication Equipment	7,938	DAELEC	7,938	0	0	0
304		Serv Center-CO-Table Mountain-Land, Structures & Improvements	206,146	DAELEC	206,146	0	0	0
305		Serv Center-CO-Table Mountain-Main Building	557,456	DAELEC	557,456	0	0	0
306		Serv Center-CO-Valentia-Communication Equipment	191,250	LABOR_EG	143,333	47,917	0	0
307		Serv Center-CO-Valentia-Garage Building	200,551	LABOR_EG	150,304	50,247	0	0
308		Serv Center-CO-Valentia-Land, Structures & Improvements	891,086	LABOR_EG	667,828	223,258	0	0
309		Serv Center-CO-Valentia-Main Building	2,196,403	LABOR_EG	1,646,103	550,300	0	0
310		Sky Ranch Sub-Dist-CO	55,029	DAELEC	55,029	0	0	0
311		Smoky Hill Sub-Tran-CO	70,886	DAELEC	70,886	0	0	0
312		Soda Lakes Sub-Tran-CO	3,793	DAELEC	3,793	0	0	0
313		South Sub-Dist-CO	3,793	DAELEC	3,793	0	0	0
314		Steamboat Springs Sub-Tran-CO	1,287	DAELEC	1,287	0	0	0
315		Story Sub-Tran-CO	63,938	DAELEC	63,938	0	0	0
316		Sullivan Sub-Dist-CO	15,592	DAELEC	15,592	0	0	0
317		Sunshine Canyon Sub-Dist-CO	3,793	DAELEC	3,793	0	0	0
318		Timnath Sub-Dist-CO	3,793	DAELEC	3,793	0	0	0
319		Uintah Sub-Tran-CO	4,275	DAELEC	4,275	0	0	0
320		Valmont Sub-Tran-CO	17,833	DAELEC	17,833	0	0	0



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Line	New		Book	Allocation	Allocated	Allocated	Allocated	Allocated	
No.	Item	Location Description	Cost	Method	to Electric	to Gas	to Thermal	to Non-Utility	
321		Waterton Sub-Tran-CO	5,644	DAELEC	5,644	0	0	0	
322		Weld Sub-Tran-CO	4,084	DAELEC	4,084	0	0	0	
323			354,249,661		270,889,985	82,680,038	268,416	411,223	
324									
325		<u>Allocation Method:</u>							
326		CUYEA = Customers - Beginning and Ending Average by Utility Department- Electric, Gas and Thermal. Does not include non-utility.							
327		CUYEA_EG = Customers - Beginning and Ending Average - Electric and Gas Department only							
328		DAELEC = Direct Assigned Electric							
329		DAGAS = Direct Assigned Gas							
330		DATHERMAL = Direct Assigned Thermal							
331		LABOR = Labor Expense							
332		LABOR_EG = Labor Expense - Electric and Gas Only							
333		PLANT = Gross Plant							
334		PLANT_EG = Gross Plant - Electric and Gas Department Only							
335		THREEFAC = Gross Plant, Operating Revenue, and Labor Expense							
336		THREEFAC_EG = Gross Plant, Operating Revenue, and Labor Expense - Electric and Gas Department Only							

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Line No.	New Item	Asset ID Number	Software Description	Book Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
1		4800232	8/95 HAZTRACK PHASE 1 (8 YR AMORT)	918,870	THREEFAC	700,364	204,082	5,490	8,933
2		12419623	990 BANNOCK	100,546	CUYEA	51,411	49,130	5	0
3		7184821	990 BANNOCK CALL CENTER	3,934	CUYEA	2,012	1,922	0	0
4		4845622	990 BANNOCK NCE/PSCO FIREWALL	6,062	CUYEA	3,099	2,962	0	0
5		4845625	990 BANNOCK OV-250 VOICE-MAIL	6,495	CUYEA	3,321	3,173	0	0
6		4800288	ACUTAX PERPETUAL LISCENSE	123,295	THREEFAC	93,976	27,384	737	1,199
7		54935614	AFS/CRS Application for Supply - CO	1,324,154	CUYEA_NU	670,224	640,480	65	13,385
8		28227910	Agentis Tax Management PSC	1,105,256	THREEFAC	842,428	245,479	6,604	10,746
9		4845429	Anaconda Towers-Instll ACE system	9,495	PLANT_EG	7,702	1,793	0	0
10		101956117	Anita Salazar Golden Audit liability posting	866,516	THREEFAC	660,460	192,454	5,177	8,424
11		4844920	Automated Construction Estimating System.	385,830	PLANT_EG	312,988	72,842	0	0
12		4800225	AUTOMATED TEST RESULTS	127,371	THREEFAC_EG	98,606	28,765	0	0
13	New	416266771	Bill Test SW PSCO	176,506	CUYEA	90,251	86,246	9	0
14		4845498	BO DDD	84,501	THREEFAC_EG	65,417	19,084	0	0
15		50313817	BOAF-Bus Obj Analytics Foundat XIr2 - CO	1,388,751	THREEFAC_EG	1,075,118	313,633	0	0
16		28227998	Bus Intell Enterprise Data Whse PSC	380,086	THREEFAC_EG	294,248	85,838	0	0
17		23843733	Bus Intell Enterprise Software	275,365	THREEFAC_EG	213,177	62,188	0	0
18		49089059	Bus Intell Legacy Data Reporting P3 - CO	216,410	THREEFAC_EG	167,536	48,874	0	0
19		24838963	Bus Intell PRINGL Impl SW CO	186,466	THREEFAC_EG	144,355	42,111	0	0
20		286463105	Bus Sys Data Mart SW PSCO	115,219	CUYEA_NU	58,319	55,730	6	1,165
21		4845390	C&I Billing Design	187,987	CUYEA	96,122	91,856	9	0
22		4845378	C&I Billing Implementation ph 1	308,615	CUYEA	157,802	150,798	15	0
23		62014540	Call Center Reporting New Version - CO	615,416	CUYEA_NU	311,495	297,671	30	6,221
24		4844917	CATS	494,411	PLANT_EG	401,070	93,341	0	0
25		4844899	CATS	519,639	PLANT_EG	421,535	98,104	0	0
26		286462595	CLQM Agent Optimization - CO	739,992	CUYEA_NU	374,549	357,927	36	7,480
27		50313840	CLQM Call Log & Quality Mgmt - CO	895,942	CUYEA_NU	453,483	433,358	44	9,057
28		4845391	Co.Wide-Info.Sys.Work Area Disaster Recovery	297,364	THREEFAC	226,652	66,045	1,777	2,891
29		4845406	Co.Wide-Real time pricing to determine elec.prices	307,418	DAELEC	307,418	0	0	0
30	New	450731169	Commodity Management System	2,172,607	THREEFAC_EG	1,681,950	490,657	0	0
31	New	416325750	Commodity Management System Software Phase 2 of 4-Financial Integration (phase 1 on	2,088,188	THREEFAC_EG	1,616,596	471,592	0	0
32		7184248	COMMODITY PRICING MODEL	873	THREEFAC_EG	676	197	0	0
33		4845403	Computer Eq.-Gas Plannin,Marketing,&Supply	13,548	DAGAS	0	13,548	0	0
34		14180224	Concur AP Web Based Exp Report PSCo	304,419	THREEFAC	232,029	67,612	1,819	2,960
35		24839400	Concur Enhancement PSC	39,215	THREEFAC	29,890	8,710	234	381
36		48000306	Concur Enhancement-PSC	127,443	THREEFAC	97,138	28,305	761	1,239
37		4845380	Conf.Asset Management(FA)	2,163,327	PLANT	1,741,168	405,224	6,472	10,463
38		4845375	Conf.Electronic Document Management(Penagon)@Company Wide	96,217	THREEFAC	73,337	21,370	575	935
39		12419570	CONVERSION SIMS/PIMS MMIS	247,729	THREEFAC	188,819	55,021	1,480	2,408
40	New	416266311	Corp Data Warehouse Ph1 - CO	435,143	THREEFAC_EG	336,871	98,272	0	0
41		58040778	Corp Data Warehouse Ph1 - CO	1,074,227	THREEFAC_EG	831,625	242,601	0	0
42		71766217	Corp Data Warehouse Ph2 - CO	911,205	THREEFAC_EG	705,420	205,785	0	0
43		23843713	Corp Fin Gov ALS Software	454,765	THREEFAC	346,623	101,004	2,717	4,421
44		24838730	Corp Fin Gov ALS/CFM Ph2 PSC	1,307,991	THREEFAC	996,953	290,506	7,815	12,717
45		23843745	Corp Fin Gov Blue Print Design S/W	205,524	THREEFAC	156,650	45,647	1,228	1,998
46		23843703	Corp Fin Gov CBS Budget Software	1,007,862	THREEFAC	768,194	223,847	6,022	9,799
47		23843718	Corp Fin Gov CFM Modeling/Forecast Software	373,024	THREEFAC	284,319	82,849	2,229	3,627
48		58041182	Corp Finan Gov-CFM New Version - CO	222,207	THREEFAC	169,367	49,353	1,328	2,160

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49	New	440912551	Corporate Data Warehouse Ph3- Tax Data Consolidation, approx \$1,260,950 all 4 le s, all	407	THREEFAC_EG	315	92	0	0
50	New	405955783	Corporate Data Warehouse Ph3- Tax Data Consolidation, approx \$1,260,950 all 4 le s, all	1,563,013	THREEFAC_EG	1,210,025	352,988	0	0
51		4845384	Creation of Facilities Charge Back Sys Using Aperture	63,698	LABOR	46,268	15,468	727	1,235
52	New	450731182	CRM Sales Forece SW PSCo	1,936,794	CUYEA_NU	980,313	936,808	95	19,578
53		54935611	CRS AMV Address Mgmt & Verf Sys P1 - CO	477,972	CUYEA_NU	241,927	231,190	23	4,832
54		58493726	CRS AMV Address Mgmt & Verf Sys P2 - CO	197,690	CUYEA_NU	100,061	95,621	10	1,998
55		54935602	CRS Customer Resource Sys Integr P3 PSC	1,394,865	CUYEA_NU	706,015	674,683	68	14,100
56		54935599	CRS Customer Resource Sys Integration PSC	3,572,281	CUYEA_NU	1,808,119	1,727,877	175	36,110
57		54935605	CRS Customer Resource System P3 PSC	13,253,183	CUYEA_NU	6,708,132	6,410,433	648	133,970
58		54935596	CRS Customer Resource System PSC	46,897,528	CUYEA_NU	23,737,301	22,683,870	2,293	474,064
59		54935608	CRS Regulatory CO	1,353,113	CUYEA_NU	684,881	654,487	66	13,678
60		30765013	CRS/Interface Exception Handling-Meter PSC	378,093	CUYEA_NU	191,373	182,880	18	3,822
61		58493723	CRS-Payment Allocation CO	894,206	CUYEA_NU	452,604	432,518	44	9,039
62		28227967	DAMS ADW-GIS/OMS Interfaces PSC	682,935	PLANT_EG	554,002	128,933	0	0
63		20861609	DAMS Design Tool CO Silicon Energy	1,574,939	PLANT_EG	1,277,601	297,337	0	0
64		28227869	DAMS GIS PSC	2,430,658	PLANT_EG	1,971,767	458,891	0	0
65		25870224	DAMS System Architecture PSC	2,910,583	PLANT_EG	2,361,085	549,498	0	0
66		23058317	DAMS/ADW EAI Initiative PSC	1,053,020	PLANT_EG	854,217	198,803	0	0
67		36490613	DAMS/ADW Executive Dashboard PSCO	87,555	PLANT_EG	71,025	16,530	0	0
68		24838839	DAMS/ADW Financial Reporting PSC	405,587	PLANT_EG	329,015	76,572	0	0
69		25870251	DAMS/GIS Interface Design Tool PSC	2,309,961	PLANT_EG	1,873,857	436,105	0	0
70		25870353	DAMS/Mobile Maps Design PSC	867,395	PLANT_EG	703,637	163,758	0	0
71		228339844	Data Loss Prevention - CO	587,074	THREEFAC	447,469	130,390	3,508	5,708
72		62014662	Data Loss Prevention Module - CO	232,105	THREEFAC	176,911	51,551	1,387	2,257
73		4845399	Data Warehsing-Info.Mgmt.Sys-Data Base Consolidation	334,748	THREEFAC_EG	259,149	75,599	0	0
74		4845436	Del Work Mgmt Sys.-Implement Indus Passport	9,212,698	THREEFAC_EG	7,132,120	2,080,577	0	0
75		4845435	Den Hdqtrs-Treasurer's Workstation Sw	118,792	THREEFAC	90,544	26,384	710	1,155
76		4845463	Den West Vax Upgrade	132,439	DAELEC	132,439	0	0	0
77		300183919	Denver Audit Tax adjustment□□Approx 155k Capital- (audit period 2000-2003)□□Per T	310,637	THREEFAC	236,768	68,993	1,856	3,020
78		179723762	Denver CO Tax Capital, Anita Salazar Denver Audit Liability Posting, approx 787k, SW	289,262	THREEFAC	220,476	64,245	1,728	2,812
79		13021993	E Recruit PSC Allocation	649,674	LABOR	471,903	157,759	7,412	12,600
80		228339563	E Sourcing Emptoris - CO	1,521,707	THREEFAC	1,159,847	337,973	9,092	14,794
81		24839095	EAI/WEB Asset Re-Use Project BS PSC	115,041	THREEFAC	87,684	25,551	687	1,118
82		24838761	EAI/WEB BCS Development PSC	663,030	THREEFAC	505,363	147,260	3,962	6,446
83		24838791	EAI/Web Enterprise Architecture Tools PSC	548,478	THREEFAC	418,051	121,818	3,277	5,332
84		24838725	EAI/WEB Tool Set Consolidation BS PSC	1,324,455	THREEFAC	1,009,501	294,163	7,913	12,877
85	New	416265900	eDiscovery Ph 2 - CO	3,611,477	THREEFAC_EG	2,795,868	815,609	0	0
86		4845393	Electric Network Analysis	69,787	DAELEC	69,787	0	0	0
87		62014476	Electronic Data Discovery - CO	1,667,114	THREEFAC_EG	1,290,617	376,498	0	0
88		23843728	EM COMET Counterparty/Energy Trading S/W	293,879	DAELEC	293,879	0	0	0
89		12757089	EM Counterparty Rqst Ph 2 CDAD	1,868	DAELEC	1,868	0	0	0
90		12183693	EM Data Warehouse - PSC	2,310,297	DAELEC	2,310,297	0	0	0
91		96694344	EM Trading Risk Mgmt Repl Panorama - CO	1,693,442	DAELEC	1,693,442	0	0	0
92	New	440911117	Energy Assistance , Xcel Energy.com portal to allow agencies to log-in and donate funds f	11,297	CUYEA	5,777	5,520	1	0
93	New	405955803	Energy Assistance , Xcel Energy.com portal to allow agencies to log-in and donate funds f	819,331	CUYEA	418,941	400,349	41	0
94		12183702	Energy Markets Altra Power Mgmt - PSC	368,103	DAELEC	368,103	0	0	0
95		12183699	Energy Markets Altra Power Mgmt - PSC	1,196,814	DAELEC	1,196,814	0	0	0
96		12183705	Energy Markets Intranet - PSC	64,891	DAELEC	64,891	0	0	0

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97		12183696	Energy Markets IT Integration	1,176,269	DAELEC	1,176,269	0	0	0
98	New	426235658	Enterprise Project Management Phase 2; Enterprise Wide Skire License, approx 1.1m, all	328,453	THREEFAC	250,348	72,950	1,962	3,193
99		286462448	Enterprise Service Bus - CO	1,859,356	THREEFAC	1,417,204	412,965	11,109	18,077
100		228340550	eTariff SW PSCO	123,473	DAELEC	123,473	0	0	0
101	New	416266827	FCS Upgrade PSCO	138,153	CUYEA_NU	69,926	66,823	7	1,397
102		55667040	FCS-Field Collections Systems PSCO	1,390,996	CUYEA_NU	704,056	672,811	68	14,061
103		48275291	FOR Field Ops Reporting P1 - CO	1,080,152	PLANT_EG	876,227	203,925	0	0
104		53320575	FOR Field Ops Reporting P2 - CO	203,038	PLANT_EG	164,706	38,332	0	0
105		4845381	G/L Reconciliation Software	528,668	THREEFAC	402,952	117,418	3,159	5,140
106		12755059	Gate Cycle HB Modeling	36,203	DAELEC	36,203	0	0	0
107		4845499	GATEWAY DDD	81,514	THREEFAC_EG	63,105	18,409	0	0
108		228339731	GIS 4.1 (GATE) Dist expan - CO	1,157,916	PLANT_EG	939,309	218,606	0	0
109		71766182	GIS 4.1 (GATE) Dist expan - CO	1,464,734	PLANT_EG	1,188,202	276,531	0	0
110		286462570	GIS DIG-IT SW - CO	922,532	PLANT_EG	748,364	174,168	0	0
111	New	450731214	GIS for Transmission PH 2 PSCO	909,535	PLANT_EG	737,821	171,714	0	0
112		59140201	GIS v4.1 Distribution (GATE) - CO	1,157,527	PLANT_EG	938,994	218,533	0	0
113		59140229	GIS v4.1 Transmission - CO	712,292	PLANT_EG	577,816	134,476	0	0
114		259258286	GIS/OMS Elec Connectivity Model - CO	1,311,378	DAELEC	1,311,378	0	0	0
115		47274919	GIS/OMS Expansion (OEP) - CO	1,396,400	PLANT_EG	1,132,770	263,631	0	0
116		36490540	GIS/OMS Expansion (OEP) PSCO	406,677	PLANT_EG	329,899	76,778	0	0
117		4845405	Haztrack Ph II Waste Tracking System	21,370	THREEFAC	16,288	4,746	128	208
118		7183470	HRDWR/SW FINAN FORECAST APL	22,694	THREEFAC	17,297	5,040	136	221
119		24838718	HRIS/PeopleSoft HR/Payroll Design PSC	1,510,172	LABOR	1,096,942	366,713	17,229	29,288
120		4845386	Implement Web Based Reporting Tool for Financial Services	1,285,425	THREEFAC	979,753	285,494	7,680	12,497
121		23058312	Indus PassPort Work Management PSCO	1,363,828	THREEFAC_EG	1,055,824	308,004	0	0
122		4845619	INDUS PASSPORT WORK MANAGEMENT SYS FROM DELIVERY	1,459,661	THREEFAC_EG	1,130,014	329,647	0	0
123		4845500	INFOPUM SERVER DDD	20,015	THREEFAC_EG	15,495	4,520	0	0
124		286463033	Informatica New Version PSCO	127,556	THREEFAC	97,223	28,330	762	1,240
125		56704601	Information Protection SW Encryption - CO	802,892	THREEFAC	611,966	178,323	4,797	7,806
126		4845409	Information Sys.Div.Purchased	76,029	THREEFAC_EG	58,859	17,170	0	0
127		7184253	INTERNET E COMMERCE STRATEGY	4,402	THREEFAC_EG	3,407	994	0	0
128		286462747	Internet Explorer v8 PSCO	403,334	THREEFAC	307,422	89,581	2,410	3,921
129		4845389	ISSC Support of billing system	6,900,879	CUYEA_NU	3,492,897	3,337,887	337	69,758
130	New	416266027	ITSM Ph1 SW PSCO	1,705,367	THREEFAC	1,299,834	378,764	10,189	16,580
131		4845396	IVR Application Development-Call Center	76,847	CUYEA	39,294	37,550	4	0
132		36956850	IVR Interactive Voice Response 2005 - CO	591,732	CUYEA	302,565	289,138	29	0
133		286462547	IVR Proactive Content - CO	1,335,448	CUYEA	682,843	652,539	66	0
134		62014481	IVR Replacement - CO	1,262,767	CUYEA	645,680	617,025	62	0
135		25870743	IVR Self Service PSC	223,301	CUYEA	114,178	109,111	11	0
136		25870460	IVR/CRS Interface PSC	777,607	CUYEA	397,607	379,962	38	0
137		28228137	IVR/CRS Software Project PSC	200,675	CUYEA	102,609	98,056	10	0
138		55667055	IVR-Outage Call Handling-CO	404,130	CUYEA	206,640	197,470	20	0
139		25873021	JDE 3 System Process Reengineering PSC	14,849	THREEFAC	11,318	3,298	89	144
140		8567545	JDE General Ledger - PSC	4,182,393	THREEFAC	3,187,827	928,915	24,989	40,662
141		14778667	JDE Phase II	558,165	THREEFAC	425,434	123,969	3,335	5,427
142		13021589	JDE Super GL PSC Allocation	192,844	THREEFAC	146,986	42,831	1,152	1,875
143		228340350	JDE SW Upgrade CO	220,930	THREEFAC	168,393	49,069	1,320	2,148
144		31230429	Laboratory Info Mgmt Sys-LIMS-PSC	88,560	THREEFAC_EG	68,560	20,000	0	0

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145		12757199	Marketing Information System	1,859,576	CUYEA	950,841	908,644	92	0
146		12419562	MDC SUPPLY CHAIN CONV	252,464	THREEFAC	192,429	56,073	1,508	2,455
147	New	416266316	Meter to Mailbox SW PSCO	419,357	CUYEA_EG	214,437	204,920	0	0
148		228340414	Microsoft SCCM Upgrade - CO	174,085	THREEFAC	132,688	38,665	1,040	1,693
149		62014461	Mob Comp-Emergency Response (OMS) - CO	2,666,350	PLANT_EG	2,162,962	503,388	0	0
150		49088987	Mob Comp-Maint&Inspect-Fac Notif - CO	362,039	PLANT_EG	293,688	68,350	0	0
151		71766144	Mob Comp-Mobile Design - CO	1,749,591	PLANT_EG	1,419,281	330,311	0	0
152		28227864	MRAS Meter Reading Acquisition PSC	2,536,325	CUYEA_EG	1,296,941	1,239,384	0	0
153		13797495	MRAS Meter Reading Repository	875,368	CUYEA_EG	447,617	427,752	0	0
154		49089075	MRAS/RMS Reading Mgmt Sys CO	201,270	CUYEA_EG	102,919	98,351	0	0
155		4845373	OA&Nostradamus - Software	296,035	THREEFAC_EG	229,179	66,856	0	0
156	New	352067928	OAM Account Mgmt Phase 2 SW PSCO	399,951	CUYEA_NU	202,436	193,452	20	4,043
157		286462314	OAM Marketing - CO	5,247,418	CUYEA_NU	2,655,994	2,538,124	257	53,044
158		28228049	OCS Outage Comm Solution PSC	275,904	CUYEA_EG	141,083	134,822	0	0
159		26254855	OCS Release D bus Case PSC	334,368	CUYEA_EG	170,978	163,390	0	0
160	New	450731160	OMS Expansion Project OEP	3,613,932	DAELEC	3,613,932	0	0	0
161		31229798	OMS One Outage Mgmt System-PSC	9,323,345	DAELEC	9,323,345	0	0	0
162		71766189	Oracle Lic Purchase - CO	1,383,112	THREEFAC	1,054,210	307,191	8,264	13,447
163		50826013	PAIT Enterprise Tool Set - CO	120,425	THREEFAC_EG	93,228	27,197	0	0
164	New	352067896	Passport - ERO System Protection - CO	695,344	THREEFAC_EG	538,309	157,035	0	0
165		25870697	PassPort Accounting System PSC	231,809	THREEFAC_EG	179,458	52,351	0	0
166		34907807	PassPort Field Service Suite & SOX - CO	3,290,772	THREEFAC_EG	2,547,591	743,181	0	0
167		23843740	PassPort Release 10 Software	214,544	THREEFAC_EG	166,091	48,452	0	0
168		54154324	PassPort Version 10 - CO	1,689,341	THREEFAC_EG	1,307,823	381,517	0	0
169		50313845	Passport/OMS - Gas Leak Survey - CO	867,289	DAGAS	0	867,289	0	0
170		49088858	Passport-FSS-WO Auto Design-CO	751,318	PLANT_EG	609,474	141,844	0	0
171		59140483	PDMS - CO	25,315	DAGAS	0	25,315	0	0
172		48000249	PDMS Pipeline Data Mgmt System	931,359	DAGAS	0	931,359	0	0
173		47275057	PeopleSoft HRMS eBenefits - CO	198,246	LABOR	144,000	48,140	2,262	3,845
174		286462526	Peoplesoft Upgrade 8.8 to 9.1 - CO	1,542,686	LABOR	1,120,559	374,608	17,600	29,919
175		16287468	PERFORMANCE MEASUREMENT DASHBOARD	160,095	THREEFAC	122,025	35,557	957	1,556
176		23843708	PMO Demand Capture BS Software	697,603	THREEFAC	531,714	154,939	4,168	6,782
177		24838889	PMO Demand Management Ph II PSC	335,638	THREEFAC	255,824	74,546	2,005	3,263
178		24839196	PMO Phase II PSC	74,694	THREEFAC	56,932	16,590	446	726
179		23843723	PMO Phase II Release II Software	346,752	THREEFAC	264,295	77,014	2,072	3,371
180		23843750	PMO Release/Implement & Dev S/W	112,460	THREEFAC	85,717	24,977	672	1,093
181		23058327	PMO Software Project PSC	1,010,062	THREEFAC	769,871	224,336	6,035	9,820
182		50825694	PMO/Mercury Portfolio Mgmt-CO	1,503,896	THREEFAC	1,146,272	334,017	8,986	14,621
183	New	450780785	Power Source software, internally developed dashboard showing various information regai	543,370	THREEFAC	414,158	120,683	3,247	5,283
184		4845400	Power Tax Sw-Lic.Fees.Consultants	129,014	THREEFAC	98,334	28,654	771	1,254
185		7184303	PowerPlant asset mgmt PH 2	647,858	PLANT	521,433	121,354	1,938	3,133
186		228339807	PowerPlant New Version - CO	742,738	PLANT	597,797	139,126	2,222	3,592
187		16287434	POWERPLANT TAX MODULE - PSC	124,047	PLANT	99,840	23,236	371	600
188		25871866	PowerPlant V9.0 PSC	39,980	PLANT	32,178	7,489	120	193
189		14210490	PowerPlant Version 8 PSCo	22,242	PLANT	17,902	4,166	67	108
190		4845434	Product Tracking&Forecasting Database	675	THREEFAC_EG	522	152	0	0
191		4845431	Purch.&Instll Software to allow Base for NCD Firewall	31,880	THREEFAC	24,299	7,081	190	310
192		4845377	Purch.Computerware to Make GIS Accessible from WEB	81,647	PLANT_EG	66,233	15,414	0	0

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Schedule 2

Line No.	New Item	Asset ID Number	Software Description	Book Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
193		228340479	Quest Change Auditor SW PSCO	141,697	THREEFAC	108,001	31,471	847	1,378
194		25870422	Quest Tools PSC	568,780	THREEFAC	433,525	126,327	3,398	5,530
195		36956835	RCR Rate Strat Rate Case Readiness - CO	859,333	THREEFAC_EG	665,263	194,070	0	0
196		51533134	RCR Rate Strat Rate Case Ready - CO	303,377	THREEFAC_EG	234,863	68,514	0	0
197		4845404	Real time pricing software-determine elec.prices hourly	9,961	DAELEC	9,961	0	0	0
198		12753914	Risk Envision software package	32,044	LABOR	23,276	7,781	366	621
199		4845442	RISK WORKS TRANSACTION TRACKING	1,229,228	DAELEC	1,229,228	0	0	0
200		25870366	RSP-FARR Fin/Reg Rpt PSC	848,212	THREEFAC_EG	656,653	191,558	0	0
201		24838803	Security Systems BS SW PSC	518,404	THREEFAC	395,128	115,138	3,097	5,040
202		286462935	SEP 11 SW PSCO	187,931	THREEFAC	143,241	41,740	1,123	1,827
203		228339762	Server Virtualization SW PSCO	955,634	THREEFAC	728,386	212,247	5,710	9,291
204		58040818	SharePoint Content & Digital Asset - CO	675,675	THREEFAC	515,001	150,068	4,037	6,569
205		62014852	SharePoint Content Digital Asset - CO	59,338	THREEFAC	45,228	13,179	355	577
206		4845454	SL100 BCS 34/35	120,359	THREEFAC_EG	93,177	27,182	0	0
207		53320529	StrataVia Data Palette - CO	687,413	THREEFAC_EG	532,169	155,244	0	0
208		4845620	SUPPLY CHAIN SYSTEM PHASE II	516,271	THREEFAC	393,502	114,664	3,085	5,019
209		4845395	Supply Chain Syys PH II-Implement Indus Passport	11,287,075	THREEFAC	8,603,027	2,506,873	67,439	109,736
210		4845623	TAX DEPARTMENT - DOUG HILL	15,650	THREEFAC	11,928	3,476	94	152
211		228340588	Teradata v 6 to v 12 PSCO	102,079	THREEFAC_EG	79,025	23,053	0	0
212	New	440849005	Travel and Procurement System Software purchase (Concur), approx 1.5m, common, all 4	1,055,582	THREEFAC	804,566	234,446	6,307	10,263
213		4845407	TSB TITLE V Computerized Data	356,203	THREEFAC_EG	275,759	80,444	0	0
214		4800286	TSC AM:PM	100,377	THREEFAC_EG	77,708	22,669	0	0
215	New	450731590	UI Jurisdictional Rpt PSCo	110,621	THREEFAC	84,315	24,569	661	1,075
216		25870291	Utility Innovation PSC	1,354,489	THREEFAC_EG	1,048,594	305,895	0	0
217		4845387	Various Power Plants OPSIS CFM System Y2K Compliance	120,197	DAELEC	120,197	0	0	0
218		62014466	Vista/ XP Microsoft - CO	2,413,554	THREEFAC	1,839,615	536,053	14,421	23,465
219		228339981	Vista/XP Migration Ph 2 - CO	519,723	THREEFAC	396,134	115,431	3,105	5,053
220	New	416266534	WIN 2000 SW PSCO	268,376	THREEFAC	204,557	59,607	1,604	2,609
221		4845385	Workforce Management Sys.-Call Center	82,435	CUYEA	42,151	40,280	4	0
222		4845621	WORLD SECURE SERVER SOFTWARE	46,956	THREEFAC	35,790	10,429	281	457
223		286463117	Xcelsius Enterprise SW PSCO	108,364	THREEFAC	82,595	24,068	647	1,054
224		286462561	Xe.COM Phase 3 - CO	927,924	THREEFAC	707,265	206,093	5,544	9,022
225	New	352067784	XpressNET Redesign - CO	1,063,586	THREEFAC	810,667	236,224	6,355	10,340
Total Common Software Allocated				256,866,913		176,004,323	78,969,251	383,311	1,510,028
Common Software Not Allocated:									
		4800285	COM CICS ABEND	55,352	Not Allocated				
		7181401	CUSTOMER INFO 990 BANNOCK	16,267	Not Allocated				
Total Common Software Not Allocated				71,619					
Total Common Intangible Software				256,938,532					

Public Service Company of Colorado									
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Common Capitalized Software - Utility Allocation as of December 31, 2011									
Line No.	New Item	Asset ID Number	Software Description	Book Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
1		4800232	8/95 HAZTRACK PHASE 1 (8 YR AMORT)	918,870	THREEFAC	700,364	204,082	5,490	8,933
2		12419623	990 BANNOCK	100,546	CUYEA	51,411	49,130	5	0
3		7184821	990 BANNOCK CALL CENTER	3,934	CUYEA	2,012	1,922	0	0
4		4845622	990 BANNOCK NCE/PSCO FIREWALL	6,062	CUYEA	3,099	2,962	0	0
5		4845625	990 BANNOCK OV-250 VOICE-MAIL	6,495	CUYEA	3,321	3,173	0	0
6		4800288	ACUTAX PERPETUAL LISCENSE	123,295	THREEFAC	93,976	27,384	737	1,199
7		54935614	AFS/CRS Application for Supply - CO	1,324,154	CUYEA_NU	670,224	640,480	65	13,385
8		28227910	Agentis Tax Management PSC	1,105,256	THREEFAC	842,428	245,479	6,604	10,746
9		4845429	Anaconda Towers-Instll ACE system	9,495	PLANT_EG	7,702	1,793	0	0
10		4844920	Automated Construction Estimating System.	385,830	PLANT_EG	312,988	72,842	0	0
11		4800225	AUTOMATED TEST RESULTS	127,371	THREEFAC_EG	98,606	28,765	0	0
12		23058322	BI Archiving Applications PSCo	1,047,515	THREEFAC_EG	810,946	236,569	0	0
13	New	277538090	Bill Test SW PSCO	176,506	CUYEA_NU	89,339	85,374	9	1,784
14		4800284	BMC RECOVER PLUS	102,585	THREEFAC_EG	79,417	23,168	0	0
15		4845498	BO DDD	84,501	THREEFAC_EG	65,417	19,084	0	0
16		50313817	BOAF-Bus Obj Analytics Foundat XIr2 - CO	1,388,751	THREEFAC_EG	1,075,118	313,633	0	0
17		24838816	Bus Intel Legacy Data Retention PSC	452,543	THREEFAC_EG	350,342	102,201	0	0
18		28227998	Bus Intell Enterprise Data Whse PSC	380,086	THREEFAC_EG	294,248	85,838	0	0
19		23843733	Bus Intell Enterprise Software	275,365	THREEFAC_EG	213,177	62,188	0	0
20		41719090	Bus Intell Legacy Data Reporting P2	263,167	THREEFAC_EG	203,734	59,433	0	0
21		49089059	Bus Intell Legacy Data Reporting P3 - CO	216,410	THREEFAC_EG	167,536	48,874	0	0
22		24838963	Bus Intell PRINGL Impl SW CO	186,466	THREEFAC_EG	144,355	42,111	0	0
23	New	286463105	Bus Sys Data Mart SW PSCO	115,219	CUYEA_NU	58,319	55,730	6	1,165
24		4845390	C&I Billing Design	187,987	CUYEA	96,122	91,856	9	0
25		4845378	C&I Billing Implementation ph 1	308,615	CUYEA	157,802	150,798	15	0
26		62014540	Call Center Reporting New Version - CO	615,416	CUYEA_NU	311,495	297,671	30	6,221
27		4845465	Call Management	65,701	CUYEA	33,594	32,103	3	0
28		4844899	CATS	519,639	PLANT_EG	421,535	98,104	0	0
29		4844917	CATS	494,411	PLANT_EG	401,070	93,341	0	0
30		286462595	CLQM Agent Optimization - CO	739,992	CUYEA_NU	374,549	357,927	36	7,480
31		50313840	CLQM Call Log & Quality Mgmt - CO	895,942	CUYEA_NU	453,483	433,358	44	9,057
32		4845391	Co.Wide-Info.Sys.Work Area Disaster Recovery	297,364	THREEFAC	226,652	66,045	1,777	2,891
33		4845406	Co.Wide-Real time pricing to determine elec.prices	307,418	DAELEC	307,418	0	0	0
34	New	300100960	Commodity Management System	2,482,531	DAELEC	2,482,531	0	0	0
35		7184248	COMMODITY PRICING MODEL	873	THREEFAC_EG	676	197	0	0
36		4845403	Computer Eq.-Gas Plannin,Marketing,&Supply	13,548	DAGAS	0	13,548	0	0
37		14180224	Concur AP Web Based Exp Report PSCo	304,419	THREEFAC	232,029	67,612	1,819	2,960
38		24839400	Concur Enhancement PSC	39,215	THREEFAC	29,890	8,710	234	381
39		48000306	Concur Enhancement-PSC	127,443	THREEFAC	97,138	28,305	761	1,239
40		4845372	Conf. - Y2K IT Software	130,053	THREEFAC	99,127	28,885	777	1,264

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Line No.	New Item	Asset ID Number	Software Description	Book Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
41		4845380	Conf.Asset Management(FA)	2,163,327	PLANT	1,741,168	405,224	6,472	10,463
42		4845375	Conf.Electronic Document Management(Penagon)@Company Wide	96,217	THREEFAC	73,337	21,370	575	935
43		12419570	CONVERSION SIMS/PIMS MMIS	247,729	THREEFAC	188,819	55,021	1,480	2,408
44		20286831	COOK-HURLBERT ED 3 & TIE TO WMS EVALUATION	68,899	PLANT_EG	55,892	13,008	0	0
45		58040778	Corp Data Warehouse Ph1 - CO	1,074,227	THREEFAC_EG	831,625	242,601	0	0
46		71766217	Corp Data Warehouse Ph2 - CO	911,205	THREEFAC_EG	705,420	205,785	0	0
47		23843713	Corp Fin Gov ALS Software	454,765	THREEFAC	346,623	101,004	2,717	4,421
48		24838730	Corp Fin Gov ALS/CFM Ph2 PSC	1,307,991	THREEFAC	996,953	290,506	7,815	12,717
49		23843745	Corp Fin Gov Blue Print Design S/W	205,524	THREEFAC	156,650	45,647	1,228	1,998
50		23843703	Corp Fin Gov CBS Budget Software	1,007,862	THREEFAC	768,194	223,847	6,022	9,799
51		23843718	Corp Fin Gov CFM Modeling/Forecast Software	373,024	THREEFAC	284,319	82,849	2,229	3,627
52		58041182	Corp Finan Gov-CFM New Version - CO	222,207	THREEFAC	169,367	49,353	1,328	2,160
53		4845384	Creation of Facilities Charge Back Sys Using Aperture	63,698	LABOR	46,268	15,468	727	1,235
54		54935611	CRS AMV Address Mgmt & Verf Sys P1 - CO	477,972	CUYEA_NU	241,927	231,190	23	4,832
55		58493726	CRS AMV Address Mgmt & Verf Sys P2 - CO	197,690	CUYEA_NU	100,061	95,621	10	1,998
56		54935602	CRS Customer Resource Sys Integr P3 PSC	1,394,865	CUYEA_NU	706,015	674,683	68	14,100
57		54935599	CRS Customer Resource Sys Integration PSC	3,572,281	CUYEA_NU	1,808,119	1,727,877	175	36,110
58		54935605	CRS Customer Resource System P3 PSC	13,253,183	CUYEA_NU	6,708,132	6,410,433	648	133,970
59		54935596	CRS Customer Resource System PSC	46,897,528	CUYEA_NU	23,737,301	22,683,870	2,293	474,064
60		54935608	CRS Regulatory CO	1,353,113	CUYEA_NU	684,881	654,487	66	13,678
61		30765013	CRS/Interface Exception Handling-Meter PSC	378,093	CUYEA_NU	191,373	182,880	18	3,822
62		58493723	CRS-Payment Allocation CO	894,206	CUYEA_NU	452,604	432,518	44	9,039
63		28227967	DAMS ADW-GIS/OMS Interfaces PSC	682,935	PLANT_EG	554,002	128,933	0	0
64		20861609	DAMS Design Tool CO Silicon Energy	1,574,939	PLANT_EG	1,277,601	297,337	0	0
65		28227869	DAMS GIS PSC	2,430,658	PLANT_EG	1,971,767	458,891	0	0
66		24838748	DAMS Mobile Computing PSC	720,597	PLANT_EG	584,554	136,044	0	0
67		25870224	DAMS System Architecture PSC	2,910,583	PLANT_EG	2,361,085	549,498	0	0
68		23058317	DAMS/ADW EAI Initiative PSC	1,053,020	PLANT_EG	854,217	198,803	0	0
69		36490613	DAMS/ADW Executive Dashboard PSCO	87,555	PLANT_EG	71,025	16,530	0	0
70		24838839	DAMS/ADW Financial Reporting PSC	405,587	PLANT_EG	329,015	76,572	0	0
71		25870251	DAMS/GIS Interface Design Tool PSC	2,309,961	PLANT_EG	1,873,857	436,105	0	0
72		33916379	DAMS/Mob Com-BCS for Metro Trouble PSC	1,092,038	PLANT_EG	885,869	206,169	0	0
73		25870353	DAMS/Mobile Maps Design PSC	867,395	PLANT_EG	703,637	163,758	0	0
74		228339844	Data Loss Prevention - CO	587,074	THREEFAC	447,469	130,390	3,508	5,708
75		62014662	Data Loss Prevention Module - CO	232,105	THREEFAC	176,911	51,551	1,387	2,257
76		4845399	Data Warehsing-Info.Mgmt.Sys-Data Base Consolidation	334,748	THREEFAC_EG	259,149	75,599	0	0
77		4845436	Del Work Mgmt Sys.-Implemt Indus Passport	9,212,698	THREEFAC_EG	7,132,120	2,080,577	0	0
78		4845435	Den Hdqtrs-Treasurer's Workstation Sw	118,792	THREEFAC	90,544	26,384	710	1,155
79		4845463	Den West Vax Upgrade	132,439	DAELEC	132,439	0	0	0
80	New	300183919	Denver Audit Tax Adj PSCO	310,637	THREEFAC	236,768	68,993	1,856	3,020



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81	New	179723762	Denver CO Tax Capital	289,262	THREEFAC	220,476	64,245	1,728	2,812
82		13021993	E Recruit PSC Allocation	649,674	LABOR	471,903	157,759	7,412	12,600
83		228339563	E Sourcing Emptoris - CO	1,521,707	THREEFAC	1,159,847	337,973	9,092	14,794
84		24839095	EAI/WEB Asset Re-Use Project BS PSC	115,041	THREEFAC	87,684	25,551	687	1,118
85		24838761	EAI/WEB BCS Development PSC	663,030	THREEFAC	505,363	147,260	3,962	6,446
86		24838791	EAI/Web Enterprise Architecture Tools PSC	548,478	THREEFAC	418,051	121,818	3,277	5,332
87		24838725	EAI/WEB Tool Set Consolidation BS PSC	1,324,455	THREEFAC	1,009,501	294,163	7,913	12,877
88	New	300100954	eDiscovery Ph 2	3,599,549	THREEFAC	2,743,582	799,464	21,507	34,996
89		4845393	Electric Network Analysis	69,787	DAELEC	69,787	0	0	0
90		62014476	Electronic Data Discovery - CO	1,667,114	THREEFAC	1,270,677	370,268	9,961	16,208
91		24838782	EM Business Continuance SW PSC	632,613	DAELEC	632,613	0	0	0
92		23843728	EM COMET Counterparty/Energy Trading S/W	293,879	DAELEC	293,879	0	0	0
93		12757089	EM Counterparty Rqst Ph 2 CDAD	1,868	DAELEC	1,868	0	0	0
94		28227949	EM Data Mart Market PSC	739,075	DAELEC	739,075	0	0	0
95		12183693	EM Data Warehouse - PSC	2,310,297	DAELEC	2,310,297	0	0	0
96		12757084	EM Documentum-Contract Create Wkflow	2,649	DAELEC	2,649	0	0	0
97		25870679	EM Electric Data Mart PSC	234,312	DAELEC	234,312	0	0	0
98		25870229	EM Enterprise Application Integration PSC	2,752,265	DAELEC	2,752,265	0	0	0
99		26254902	EM Fin & Periph Acctg Process PSC	263,880	DAELEC	263,880	0	0	0
100		24838844	EM Financial & Peripheral Acctg SW PSC	383,439	DAELEC	383,439	0	0	0
101		12757097	EM HR New Hire Process	2,498	DAELEC	2,498	0	0	0
102		24839902	EM Pano Ener-Cougar/PACE consolid PSC	15,094	DAELEC	15,094	0	0	0
103		24838912	EM Pano Ener-Enterprise Integration PSC	256,903	DAELEC	256,903	0	0	0
104		28228214	EM Panorama for Energy PSC	152,428	DAELEC	152,428	0	0	0
105		96694344	EM Trading Risk Mgmt Repl Panorama	1,693,442	DAELEC	1,693,442	0	0	0
106		12183699	Energy Markets Altra Power Mgmt - PSC	1,196,814	DAELEC	1,196,814	0	0	0
107		12183702	Energy Markets Altra Power Mgmt - PSC	368,103	DAELEC	368,103	0	0	0
108		12183705	Energy Markets Intranet - PSC	64,891	DAELEC	64,891	0	0	0
109		12183696	Energy Markets IT Integration	1,176,269	DAELEC	1,176,269	0	0	0
110	New	286462448	Enterprise Service Bus - CO	1,859,356	THREEFAC	1,417,204	412,965	11,109	18,077
111		228340550	eTariff SW PSCO	123,473	DAELEC	123,473	0	0	0
112	New	286539234	FCS Upgrade PSCO	138,153	CUYEA_NU	69,927	66,823	7	1,397
113		55667040	FCS-Field Collections Systems PSCO	1,390,996	CUYEA_NU	704,056	672,811	68	14,061
114		4845379	Fleet Management System	796,434	THREEFAC	607,043	176,889	4,759	7,743
115		48275291	FOR Field Ops Reporting P1 - CO	1,080,152	PLANT_EG	876,227	203,925	0	0
116		53320575	FOR Field Ops Reporting P2 - CO	203,038	PLANT_EG	164,706	38,332	0	0
117		4845381	G/L Reconciliation Software	528,668	THREEFAC	402,952	117,418	3,159	5,140
118		12755059	Gate Cycle HB Modeling	36,203	DAELEC	36,203	0	0	0
119		4845499	GATEWAY DDD	81,514	THREEFAC_EG	63,105	18,409	0	0
120		71766182	GIS 4.1 (GATE) Dist expan - CO	1,464,734	PLANT_EG	1,188,202	276,531	0	0

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121		228339731	GIS 4.1 (GATE) Dist Expan - CO	1,157,916	PLANT_EG	939,309	218,606	0	0
122	New	286462570	GIS DIG-IT SW - CO	922,532	PLANT_EG	748,364	174,168	0	0
123		59140201	GIS v4.1 Distribution (GATE) - CO	1,157,527	PLANT_EG	938,994	218,533	0	0
124		59140229	GIS v4.1 Transmission - CO	712,292	PLANT_EG	577,816	134,476	0	0
125		259258286	GIS/OMS Elec Connectivity Model - CO	1,311,378	DAELEC	1,311,378	0	0	0
126		47274919	GIS/OMS Expansion (OEP) - CO	1,396,400	PLANT_EG	1,132,770	263,631	0	0
127		36490540	GIS/OMS Expansion (OEP) PSCo	406,677	PLANT_EG	329,899	76,778	0	0
128		101956117	Golden CO Tax on Capital	866,516	THREEFAC	660,460	192,454	5,177	8,424
129		4845405	Haztrack Ph II Waste Tracking System	21,370	THREEFAC	16,288	4,746	128	208
130		7183470	HRDWR/SW FINAN FORECAST APL	22,694	THREEFAC	17,297	5,040	136	221
131		24838718	HRIS/PeopleSoft HR/Payroll Design PSC	1,510,172	LABOR	1,096,942	366,713	17,229	29,288
132		4800290	IBM MDT D45	29,693	THREEFAC_EG	22,987	6,706	0	0
133		4845386	Implement Web Based Reporting Tool for Financial Services	1,285,425	THREEFAC	979,753	285,494	7,680	12,497
134		23058312	Indus PassPort Work Management PSCo	1,363,828	THREEFAC_EG	1,055,824	308,004	0	0
135		4845619	INDUS PASSPORT WORK MANAGEMENT SYSTEM	1,459,661	THREEFAC_EG	1,130,014	329,647	0	0
136		4845500	INFOPUM SERVER DDD	20,015	THREEFAC_EG	15,495	4,520	0	0
137	New	286463033	Informatica New Version PSCo	127,556	THREEFAC	97,223	28,330	762	1,240
138		56704601	Information Protection SW Encryption - CO	802,892	THREEFAC	611,966	178,323	4,797	7,806
139		4845409	Information Sys.Div.Purchased	76,029	THREEFAC_EG	58,859	17,170	0	0
140		7184253	INTERNET E COMMERCE STRATEGY	4,402	THREEFAC_EG	3,407	994	0	0
141	New	286462747	Internet Explorer v8 PSCo	403,334	THREEFAC	307,422	89,581	2,410	3,921
142		4845389	ISSC Support of billing system	6,900,879	CUYEA_NU	3,492,897	3,337,887	337	69,758
143		4845396	IVR Application Development-Call Center	76,847	CUYEA	39,294	37,550	4	0
144		36956850	IVR Interactive Voice Response 2005 - CO	591,732	CUYEA	302,565	289,138	29	0
145	New	286462547	IVR Proactive Content - CO	1,335,448	CUYEA	682,843	652,539	66	0
146		62014481	IVR Replacement - CO	1,262,767	CUYEA	645,680	617,025	62	0
147		25870743	IVR Self Service PSC	223,301	CUYEA	114,178	109,111	11	0
148		25870460	IVR/CRS Interface PSC	777,607	CUYEA	397,607	379,962	38	0
149		28228137	IVR/CRS Software Project PSC	200,675	CUYEA	102,609	98,056	10	0
150		55667055	IVR-Outage Call Handling-CO	404,130	CUYEA	206,640	197,470	20	0
151		25873021	JDE 3 System Process Reengineering PSC	14,849	THREEFAC	11,318	3,298	89	144
152		8567545	JDE General Ledger - PSC	4,182,393	THREEFAC	3,187,827	928,915	24,989	40,662
153		14778667	JDE Phase II	558,165	THREEFAC	425,434	123,969	3,335	5,427
154		13021589	JDE Super GL PSC Allocation	192,844	THREEFAC	146,986	42,831	1,152	1,875
155		228340350	JDE SW Upgrade CO	220,930	THREEFAC	168,393	49,069	1,320	2,148
156		31230429	Laboratory Info Mgmt Sys-LIMS-PSC	88,560	THREEFAC_EG	68,560	20,000	0	0
157		4845374	LOC-Energy Accounting & Transaction Scheduling	834,529	DAELEC	834,529	0	0	0
158		12757199	Marketing Information System	1,859,576	CUYEA	950,841	908,644	92	0
159		12419562	MDC SUPPLY CHAIN CONV	252,464	THREEFAC	192,429	56,073	1,508	2,455
160		228340414	Microsoft SCCM Upgrade - CO	174,085	THREEFAC	132,688	38,665	1,040	1,693

Public Service Company of Colorado									
Study of Common Miscellaneous Intangible Plant									
Common Capitalized Software - Utility Allocation as of December 31, 2011									
Line No.	New Item	Asset ID Number	Software Description	Book Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
161		4845509	Microsoft Select	99,648	THREEFAC_EG	77,144	22,504	0	0
162		62014461	Mob Comp-Emergency Response (OMS) - CO	2,666,350	PLANT_EG	2,162,962	503,388	0	0
163		49088987	Mob Comp-Maint&Inspect-Fac Notif - CO	362,039	PLANT_EG	293,688	68,350	0	0
164		71766144	Mob Comp-Mobile Design - CO	1,749,591	PLANT_EG	1,419,281	330,311	0	0
165		47274951	Mob Comp-OTER Out State Trouble - CO	769,464	PLANT_EG	624,195	145,269	0	0
166		41719013	Mobile Computing Meter Management CO	1,904,667	PLANT_EG	1,545,079	359,588	0	0
167		28227864	MRAS Meter Reading Acquisition PSC	2,536,325	CUYEA_EG	1,296,941	1,239,384	0	0
168		13797495	MRAS Meter Reading Repository	875,368	CUYEA_EG	447,617	427,752	0	0
169		49089075	MRAS/RMS Reading Mgmt Sys CO	201,270	CUYEA_EG	102,919	98,351	0	0
170		4845373	OA&Nostradamus - Software	296,035	THREEFAC_EG	229,179	66,856	0	0
171	New	241604373	OAM Account Mgmt Phase 2 SW PSCO	397,568	CUYEA_NU	201,230	192,300	19	4,019
172	New	277630231	OAM Account Mgmt Phase 2 SW PSCO	2,565	CUYEA_NU	1,298	1,241	0	26
173		286462314	OAM Marketing - CO	5,247,418	CUYEA_NU	2,655,994	2,538,124	257	53,044
174		28228049	OCS Outage Comm Solution PSC	275,904	CUYEA_EG	141,083	134,822	0	0
175		26254855	OCS Release D bus Case PSC	334,368	CUYEA_EG	170,978	163,390	0	0
176		31229798	OMS One Outage Mgmt System-PSC	9,323,345	DAELEC	9,323,345	0	0	0
177		71766189	Oracle Lic Purchase - CO	1,383,112	THREEFAC	1,054,210	307,191	8,264	13,447
178		7183289	OUTAGE MGMT SYS (OMS)	877,194	DAELEC	877,194	0	0	0
179		4845383	P&F Budgeting System	47,797	THREEFAC_EG	37,003	10,794	0	0
180		50826013	PAIT Enterprise Tool Set - CO	120,425	THREEFAC_EG	93,228	27,197	0	0
181		25870697	PassPort Accounting System PSC	231,809	THREEFAC_EG	179,458	52,351	0	0
182	New	228453854	Passport- ERO System Protection	676,447	DAELEC	676,447	0	0	0
183	New	277629744	Passport- ERO System Protection	18,334	DAELEC	18,334	0	0	0
184		34907807	PassPort Field Service Suite & SOX - CO	3,290,772	THREEFAC_EG	2,547,591	743,181	0	0
185		23843740	PassPort Release 10 Software	214,544	THREEFAC_EG	166,091	48,452	0	0
186		54154324	PassPort Version 10 - CO	1,689,341	THREEFAC_EG	1,307,823	381,517	0	0
187		50313845	Passport/OMS - Gas Leak Survey - CO	867,289	DAGAS	0	867,289	0	0
188		49088858	Passport-FSS-WO Auto Design-CO	751,318	PLANT_EG	609,474	141,844	0	0
189		59140483	PDMS - CO	25,315	DAGAS	0	25,315	0	0
190		48000249	PDMS Pipeline Data Mgmt System	931,359	DAGAS	0	931,359	0	0
191		47275057	PeopleSoft HRMS eBenefits - CO	198,246	LABOR	144,000	48,140	2,262	3,845
192	New	286462526	Peoplesoft Upgrade 8.8 to 9.1 - CO	1,542,686	LABOR	1,120,559	374,608	17,600	29,919
193		16287468	PERFORMANCE MEASUREMENT DASHBOARD	160,095	THREEFAC	122,025	35,557	957	1,556
194		23843708	PMO Demand Capture BS Software	697,603	THREEFAC	531,714	154,939	4,168	6,782
195		24838889	PMO Demand Management Ph II PSC	335,638	THREEFAC	255,824	74,546	2,005	3,263
196		24839196	PMO Phase II PSC	74,694	THREEFAC	56,932	16,590	446	726
197		23843723	PMO Phase II Release II Software	346,752	THREEFAC	264,295	77,014	2,072	3,371
198		23843750	PMO Release/Implement & Dev S/W	112,460	THREEFAC	85,717	24,977	672	1,093
199		23058327	PMO Software Project PSC	1,010,062	THREEFAC	769,871	224,336	6,035	9,820
200		50825694	PMO/Mercury Portfolio Mgmt-CO	1,503,896	THREEFAC	1,146,272	334,017	8,986	14,621

Public Service Company of Colorado									
Study of Common Miscellaneous Intangible Plant									
Common Capitalized Software - Utility Allocation as of December 31, 2011									
Line No.	New Item	Asset ID Number	Software Description	Book Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
201		4845400	Power Tax Sw-Lic.Fees.Consultants	129,014	THREEFAC	98,334	28,654	771	1,254
202		12438418	Poweron Outage Management	190,125	DAELEC	190,125	0	0	0
203		7184303	PowerPlant asset mgmt PH 2	647,858	PLANT	521,433	121,354	1,938	3,133
204		228339807	PowerPlant New Version - CO	742,738	PLANT	597,797	139,126	2,222	3,592
205		16287434	POWERPLANT TAX MODULE - PSC	124,047	PLANT	99,840	23,236	371	600
206		25871866	PowerPlant V9.0 PSC	39,980	PLANT	32,178	7,489	120	193
207		14210490	PowerPlant Version 8 PSCo	22,242	PLANT	17,902	4,166	67	108
208		4845434	Product Tracking&Forecasting Database	675	THREEFAC_EG	522	152	0	0
209		25870348	Project Bingo Software PSC	939,129	THREEFAC	715,805	208,582	5,611	9,130
210		7184038	PRTR FOR SUPPLY CHAIN	2,529	THREEFAC_EG	1,958	571	0	0
211		4845431	Purch.&Instll Software to allow Base for NCD Firewall	31,880	THREEFAC	24,299	7,081	190	310
212		4845377	Purch.Computerware to Make GIS Accessible from WEB	81,647	PLANT_EG	66,233	15,414	0	0
213		7182229	PURCHASE ORACLE LICENSE	242,689	THREEFAC_EG	187,880	54,808	0	0
214		228340479	Quest Change Auditor SW PSCO	141,697	THREEFAC	108,001	31,471	847	1,378
215		25870422	Quest Tools PSC	568,780	THREEFAC	433,525	126,327	3,398	5,530
216		36956835	RCR Rate Strat Rate Case Readiness - CO	859,333	THREEFAC_EG	665,263	194,070	0	0
217		51533134	RCR Rate Strat Rate Case Ready - CO	303,377	THREEFAC_EG	234,863	68,514	0	0
218		4845404	Real time pricing software-determine elec.prices hourly	9,961	DAELEC	9,961	0	0	0
219		12753914	Risk Envision software package	32,044	LABOR	23,276	7,781	366	621
220		4845442	RISK WORKS TRANSACTION TRACKING	1,229,228	DAELEC	1,229,228	0	0	0
221		25870366	RSP-FARR Fin/Reg Rpt PSC	848,212	THREEFAC_EG	656,653	191,558	0	0
222		24838803	Security Systems BS SW PSC	518,404	THREEFAC	395,128	115,138	3,097	5,040
223	New	286462935	SEP 11 SW PSCO	187,931	THREEFAC	143,241	41,740	1,123	1,827
224	New	228339762	Server Virtualization SW PSCO	955,634	THREEFAC	728,386	212,247	5,710	9,291
225		58040818	SharePoint Content & Digital Asset - CO	675,675	THREEFAC	515,001	150,068	4,037	6,569
226		62014852	SharePoint Content Digital Asset - CO	59,338	THREEFAC	45,228	13,179	355	577
227		4845454	SL100 BCS 34/35	120,359	THREEFAC_EG	93,177	27,182	0	0
228		4845474	SMS LIC Agreement	412,133	THREEFAC_EG	319,058	93,075	0	0
229		13021990	Software	731,749	THREEFAC_EG	566,492	165,257	0	0
230		53320529	StrataVia Data Palette - CO	687,413	THREEFAC_EG	532,169	155,244	0	0
231		4845620	SUPPLY CHAIN SYSTEM PHASE II	516,271	THREEFAC	393,502	114,664	3,085	5,019
232		4845395	Supply Chain Syys PH II-Implement Indus Passport	11,287,075	THREEFAC	8,603,027	2,506,873	67,439	109,736
233		4845501	SYBASE	25,080	THREEFAC	19,116	5,570	150	244
234		4845623	TAX DEPARTMENT - DOUG HILL	15,650	THREEFAC	11,928	3,476	94	152
235		228340588	Teradata v 6 to v 12 PSCO	102,079	THREEFAC_EG	79,025	23,053	0	0
236		4845407	TSB TITLE V Computerized Data	356,203	THREEFAC_EG	275,759	80,444	0	0
237		4800286	TSC AM:PM	100,377	THREEFAC_EG	77,708	22,669	0	0
238		4845411	Unitize Dist.Sys.Sub-Projects-CAA Use	117,330	PLANT_EG	95,179	22,151	0	0
239		25870291	Utility Innovation PSC	1,354,489	THREEFAC_EG	1,048,594	305,895	0	0
240		4845387	Various Power Plants OPSIS CFM System Y2K Compliance	120,197	DAELEC	120,197	0	0	0

Public Service Company of Colorado									
Study of Common Miscellaneous Intangible Plant									
Common Capitalized Software - Utility Allocation as of December 31, 2011									
Line No.	New Item	Asset ID Number	Software Description	Book Cost	Allocation Method	Allocated to Electric	Allocated to Gas	Allocated to Thermal	Allocated to Non-Utility
241		62014466	Vista/ XP Microsoft	2,413,554	THREEFAC	1,839,615	536,053	14,421	23,465
242		228339981	Vista/XP Migration Ph 2	519,723	THREEFAC	396,134	115,431	3,105	5,053
243	New	300101150	WIN 2000 SW PSCO	259,523	THREEFAC	197,809	57,640	1,551	2,523
244		16287444	WIN 2K - PSC	7,669,697	THREEFAC	5,845,856	1,703,449	45,826	74,567
245		4845468	Window Cougar	53,779	THREEFAC_EG	41,634	12,145	0	0
246		4845385	Workforce Management Sys.-Call Center	82,435	CUYEA	42,151	40,280	4	0
247		4845621	WORLD SECURE SERVER SOFTWARE	46,956	THREEFAC	35,790	10,429	281	457
248	New	286463117	Xcelsius Enterprise SW PSCO	108,364	THREEFAC	82,595	24,068	647	1,054
249	New	286462561	Xe.COM Phase 3 - CO	927,924	THREEFAC	707,265	206,093	5,544	9,022
250	New	241604274	XpressNET Redesign	1,061,995	THREEFAC	809,454	235,870	6,345	10,325
251	New	277630138	XpressNET Redesign	1,591	THREEFAC	1,213	353	10	15
252									
253			Total Common Software Allocated	266,737,205		186,040,241	78,647,707	449,349	1,599,908
254									
255			Common Software Not Allocated:						
256		4800285	COM CICS ABEND	55,352	Not Allocated				
257		7181401	CUSTOMER INFO 990 BANNOCK	16,267	Not Allocated				
258									
259			Total Common Software Not Allocated	71,619					
260									
261			Total Common Intangible Software	266,808,824					

**Public Service Company of Colorado**  
**Summary of Allocation Factors Used for Allocating Common Plant**  
**as of December 31, 2011**

Line No.	Factor Description	Allocation Method Name	Elec	Gas	Thermal	Non-Utility	Total
1	Massachusetts Formula - Elec, Gas, Thermal & Non-Util	THREEFAC	76.2202%	22.2101%	0.5975%	0.9722%	100.0000%
2							
3	Massachusetts Formula - Elec & Gas Only	THREEFAC_EG	77.4162%	22.5838%	0.0000%	0.0000%	100.0000%
4							
5	Customers - Beg & End Average - Elec, Gas & Thermal	CUYEA	51.1321%	48.8629%	0.0049%	0.0000%	100.0000%
6							
7	Customers - Beg & End Average - Elec & Gas Only	CUYEA_EG	51.1347%	48.8654%	0.0000%	0.0000%	100.0000%
8							
9	Customers - Beg & End Average - With Non Utility	CUYEA_NU	50.6153%	48.3690%	0.0049%	1.0109%	100.0000%
10							
11	Labor Expense	LABOR	72.6369%	24.2828%	1.1409%	1.9394%	100.0000%
12							
13	Labor Expense - Elec and Gas Only	LABOR_EG	74.9454%	25.0546%	0.0000%	0.0000%	100.0000%
14							
15	Direct Assigned - Electric	DAELEC	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
16							
17	Direct Assigned - Gas	DAGAS	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
18							
19	Direct Assigned - Thermal Energy	DATHERMAL	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
20							
21	Direct Assigned - Non Utility	DANONUTIL	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
22							
23	Plant	PLANT	80.4857%	18.7315%	0.2992%	0.4837%	100.0000%
24							
25	Plant Electric and Gas Only	PLANT_EG	81.1207%	18.8793%	0.0000%	0.0000%	100.0000%

**Public Service Company of Colorado  
Data Input 2012**

**Plant:**

Property Plant and Equipment at December 2012

<b>Plant Account</b>	<b>Electric</b>	<b>Gas</b>	<b>Thermal</b>	<b>Non Utility</b>	<b>Common</b>	<b>Total</b>
101	9,305,634,714	1,983,635,657	33,271,458	-	535,601,217	11,858,143,046
101 ARC	15,257,752	(1,592,455)	-	-	-	13,665,297
102	-	-	-	-	-	-
105	32,130,829	1,424,660	-	-	-	33,555,489
106	727,401,455	403,416,174	5,293,010	-	83,823,412	1,219,934,051
107	429,792,792	49,998,104	499,966	-	27,708,798	507,999,660
114	-	-	-	-	-	-
117	-	9,174,894	-	-	-	9,174,894
121	-	-	-	63,158,912	-	63,158,912
<b>Total</b>	<b>10,510,217,542</b>	<b>2,446,057,033</b>	<b>39,064,434</b>	<b>63,158,912</b>	<b>647,133,427</b>	<b>13,705,631,348</b>

**SOURCE:**

>>>>> Property, Plant & Equipment & Reserve (P-1) from Capital Asset Accounting

**Operating Revenue:**

	<b>Electric</b>	<b>Gas</b>	<b>Thermal</b>	<b>Non Utility</b>	<b>Total</b>
Total Revenues	3,002,547,887	967,930,516	14,444,693	18,020,716	4,002,943,812
Add/(Deduct) Short Term Sales	93,469,415	-	-	-	93,469,415
Add/(Deduct) Oil & Gas Royalties	-	-	-	2,210,928	2,210,928
<b>Total Adjusted Operating Revenues</b>	<b>3,096,017,302</b>	<b>967,930,516</b>	<b>14,444,693</b>	<b>20,231,644</b>	<b>4,098,624,155</b>

**SOURCE:**

>>>>> Total Revenues - Utility Operating Statements, and BO Balances Query of FERC 415 & 417  
>>>>> Short Term Sales - Summary of Monthly Short Term Wholesale Revenues  
>>>>> Oil & Gas Royalties - BO Details Query of AA Object 825250

	<b>Electric</b>	<b>Gas</b>	<b>Thermal</b>	<b>Non Utility</b>	<b>Total</b>
Labor:	128,112,178	42,828,489	2,012,219	3,420,583	176,373,470

**SOURCE:**

>>>>> BO Balances Query of FERC expense, Utility & Non-Utility

**Public Service Company of Colorado**  
**Development of Common Allocation Factors Using Year End Average Customer Count by Department**  
**Year Ended December 31, 2012 and Year End December 31, 2011**

Line No.	*** CUYEA ***	Electric	Gas	Thermal	Total Utility	Non-Utility	Total
1	Year End Dec 2012	1,385,668	1,323,828	134	2,709,630	34,619	2,744,249
2							
3	Year End Dec 2011	1,375,608	1,314,906	133	2,690,647	20,527	2,711,174
4							
5	Average	1,380,638	1,319,367	134	2,700,139	27,573	2,727,712
6							
7	CUYEA % with Thermal without Non Utility	51.1321%	48.8629%	0.0049%	100.0000%	0.000%	100.0000%
8							
9	CUYEA_EG Average without Thermal	1,380,638	1,319,367	-	2,700,005	-	-
10							
11	CUYEA_EG Percent without Thermal	51.1347%	48.8654%	0.0000%	100.0000%	0.0000%	100.0000%
12							
13	CUYEA_NU Includes Non Util Customers	50.6153%	48.3690%	0.0049%	-	1.0109%	100.0000%
14							
15							
16							
17							
18							
19							
20	Source of Data:						
21	Electric and Gas Customers - Forecasting Website						
22	Thermal - Rate Report R378003						
23	Non-Utility - Chiller Management, HomeSmart Management, Tariff Analysis Report						



**Public Service Company of Colorado**

**Count of Non Regulated Customers at December 31, 2010 and December 31, 2011**

	Dec 11	Dec 12	UMC Tariff Tariff Code
Home Smart	19,799	19,785	1100 & 1101
Other:			
Power Manager	5	0	4712
Zpower	635	0	944
Monitoring	3	0	930
Bill Analyzer	46	22	935
Connect Smart	0	14,599	
Infowise	0	172	
<b>Total</b>	<b>689</b>	<b>14,793</b>	
Home Smart & Other	20,488	34,578	
Chiller	39	41	
<b>Total</b>	<b>20,527</b>	<b>34,619</b>	

Sources of Data:

Tariff Analysis Report, December 2011, used YTD Volumes as billings happen throughout year

Paul Olivier, Homesmart Colorado

Jerry Kilpatrick, Chiller Customers