

**Public Service Company of Colorado
History of Common Plant Allocation Factors:**

Year	Electric	Gas	Thermal	Non Utility	Total
2013	0.719833	0.275527	0.001072	0.003568	1.000000
2012	0.729465	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, 2013

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	1,730,072	1,653,184	165	0
4								
5	303	Miscellaneous Intangible Plant	262,983,087	Schedule 2	179,124,841	81,623,524	414,501	1,820,219
6								
7	389-398	General	352,979,903	Schedule 3	264,971,190	87,369,723	249,125	389,865
8								
9								
10		Total Common Plant Included for Allocation Study	619,346,411		445,826,103	170,646,431	663,792	2,210,084
11								
12	303	Misc Intang Excluded - Former CIS Billing System	71,619	Schedule 2	0	0	0	0
13								
14		Total Common Plant	619,418,030					
15								
16		2013 Common Plant Allocation Percentages			71.9833%	27.5527%	0.1072%	0.3568%
17								
18		***2012 Percentages***			72.9465%	26.6409%	0.1042%	0.3085%
19								
20		Increase/Decrease in Percent from 2012			-0.9631%	0.9118%	0.0030%	0.0484%
21								
22		Allocation Method:						
23		THREEFAC = Gross Plant, Operating Revenue, and Labor Expense						
24		CUYEA = Customers - Beginning and Ending Average by Utility Department						