

**BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF COLORADO**

PROCEEDING NO. 24AL-0049G

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IN THE MATTER OF ADVICE LETTER NO. 1029 - GAS FILED BY PUBLIC SERVICE COMPANY OF COLORADO TO REVISE ITS COLORADO P.U.C. NO. 6 - GAS TARIFF TO INCREASE JURISDICTIONAL BASE RATE REVENUES, IMPLEMENT NEW BASE RATES FOR ALL GAS RATE SCHEDULES, AND MAKE OTHER PROPOSED TARIFF CHANGES, TO BECOME EFFECTIVE FEBRUARY 29, 2024.

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**COMMISSION DECISION GRANTING, IN PART, AND DENYING, IN PART, APPLICATION FOR REHEARING, REARGUMENT, OR RECONSIDERATION OF DECISION NO. C25-0050; DENYING MOTION FOR LEAVE TO RESPOND TO APPLICATION; AND REQUIRING ADJUSTMENTS TO THE GAS COST ADJUSTMENT**

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Issued Date: April 22, 2025

Adopted Date: April 16, 2025

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**I. BY THE COMMISSION**

**A. Statement**

1. This matter comes before the Commission for consideration of the following filings made in this Proceeding by the Office of the Utility Consumer Advocate (“UCA”): (1) the application filed by UCA on February 12, 2025, seeking rehearing, reargument, or reconsideration (“RRR”) of Decision No. C25-0050, issued on January 23, 2025 (“Second RRR Application”); and (2) the motion filed by UCA on February 21, 2025, seeking leave to respond to the Second RRR Application in order to supplement the Second RRR Application (“Motion to Respond”).

2. By this Decision, the Commission: (1) denies the Motion to Respond and will not allow UCA’s response to its Second RRR Application and (2) grants, in part, and denies, in part, UCA’s Second RRR Application. We also direct Public Service to make a compliance tariff filing to adjust its Gas Cost Adjustment (“GCA”) consistent with this Decision.

**B. Procedural History**

3. On January 29, 2024, Public Service Company of Colorado (“Public Service” or the “Company”) filed Advice Letter No. 1029-Gas with revised tariff sheets to increase its base rate revenue collections for all natural gas sales and transportation services and to make certain other changes to Public Service’s Colorado P.U.C. No. 6-Gas Tariff.

4. On October 25, 2024, through Decision No. C24-0778, the Commission permanently suspended the effective date of the tariff sheets filed with Advice Letter No. 1029-Gas and ordered Public Service to file compliance tariffs with new base rates for retail gas service consistent with the Commission's findings and conclusions.

5. On October 31, 2024, Public Service filed Advice Letter No. 1042-Gas in Proceeding No. 24AL-0475G with the compliance tariffs setting forth the new base rates effective November 5, 2024, in accordance with the Commission's findings and directives in Decision No. C24-0778.

6. On November 14, 2024, Public Service, Trial Staff of the Commission ("Staff"), and UCA each filed applications for RRR of Decision No. C24-0778. On December 12, 2024, through Decision No. C24-0916, the Commission found that, due to the press of business as well as the number and complexity of the issues in these applications, the Commission required further time to consider the applications and prepare its written decision. Consequently, the Commission granted the applications for the sole purpose of tolling the 30-day time limit in § 40-6-114(1), C.R.S., for the Commission to act upon the applications so that they would not be denied by operation of law.

7. On January 23, 2025, through Decision No. C25-0050, the Commission granted, in part, and denied, in part the applications for RRR of Decision No. C24-0778 filed by Public Service, Staff, and UCA. The Commission directed Public Service to make a compliance tariff filing to implement further adjustments to base rates.

8. On February 12, 2025, Public Service filed Advice Letter No. 1045-Gas in Proceeding No. 25AL-0071G with the compliance tariffs setting forth the new base rates effective February 17, 2025, in accordance with the findings and directives in Decision No. C25-0050.

9. On February 12, 2025, UCA filed the Second RRR Application, seeking reconsideration of certain portions of Decision No. C25-0050.

10. On February 14, 2025, Public Service filed an amendment to Advice Letter No. 1045-Gas for the stated purpose of providing a corrected attachment. Public Service explained this attachment compares the final revenue requirements from Decision Nos. C25-0050 and C24-0778 and that the corrected version fixes previously transposed headers.

11. On February 21, 2025, UCA filed the Motion to Respond and requested the Commission shorten response time. UCA included within the Motion to Respond the supplement it proposes to make to its Second RRR Application, if granted leave to do so.

12. On February 26, 2025, through Decision No. C25-0136, the Commission established March 6, 2025, as the deadline for parties to file a response to the Motion to Respond. To accommodate time for responses to, and the Commission's consideration of, the Motion and any responses, the Commission granted UCA's Second RRR Application for the sole purpose of tolling the 30-day time limit in § 40-6-114(1), C.R.S., for the Commission to act upon the Second RRR Application so that it would not be denied by operation of law.

13. On March 6, 2025, Public Service filed a response opposing UCA's Motion to Respond.

14. The Commission deliberated on the Motion to Respond and the merits of the Second RRR Application at its April 16, 2025 Commissioners' Weekly Meeting, resulting in this Decision.

## C. Discussion, Findings, and Conclusions

### 1. Legal Standards for Application for RRR

15. Pursuant to § 40-6-114, C.R.S., a party may apply for RRR of a Commission decision. The party must specify in its application the grounds upon which it considers the decision unlawful. The Commission may then reverse, change, or modify its decision if it appears the original decision is in any respect unjust or unwarranted. Any decision that reverses, changes, or modifies the original decision may then be subject to the same RRR provisions.

16. In the context of a second (or more) application for RRR, as is the case here, pursuant to § 40-6-114(3), C.R.S., only those decisions “reversing, changing, or modifying the original decision” are subject to further RRR. This has an inherent narrowing effect. Once the Commission denies RRR, that same issue cannot be challenged again. The rationale for this limit is that the Commission has, by then, had full opportunity to examine the matter and make any adjustments that appear reasonable, and that entertaining further requests for review would result in the waste of administrative resources. We recognize that a decision point does not necessarily to have reach a different result to entail a “modification” for purposes of this statute;<sup>1</sup> however, we also construe these terms carefully to guard against wasteful re-litigation of issues already decided.

### 2. Motion to Respond to Second RRR Application

#### a. Motion

17. UCA contends Rule 1506 of the Rules of Practice and Procedure, 4 *Code of Colorado Regulations* (“CCR”) 723-1, authorizes a party to file a response to its own RRR, upon a showing that such party has discovered new material facts or issues it could not have previously discovered. UCA contends it has discovered such new facts or issues, and they are material to its

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<sup>1</sup> *Colorado Office of Consumer Counsel v. Pub. Utils. Comm’n*, 752 P.2d 1049, 1052 (Colo. 1988).

Second RRR Application. Specifically, UCA contends its Second RRR Application discusses the Commission's order to use the 13-month average rate base methodology and the need to ensure that depreciation expense for the 2023 historic test year was calculated based on a rate base amount using the 13-month average methodology rather than the year-end method, referred to as "annualization." UCA contends the witness affidavit attached to its Motion to Respond demonstrates UCA learned, after filing its Second RRR Application, that Public Service calculated the depreciation expense for the test year using this annualized amount and the resulting difference of around \$16.5 million, is material.

**b. Response**

18. Public Service contends that UCA improperly relies on Rule 1506(b), 4 CCR 723-1, as the basis for its Motion to Respond. Public Service objects that this rule governs when a party may respond to *another party's* application for RRR rather than supplement *its own* filing.

19. Further, Public Service responds that the Motion to Respond is not actually a "supplement" but rather a new substantive request for reconsideration. Public Service states UCA did not request in its Second RRR Application that the Commission revisit its depreciation expense decision but rather requested the Commission direct Public Service to "Provide/Show the Calculations Resulting in the 'Final' Revenue Requirement and Rate Increase."<sup>2</sup> Public Service states the Motion makes clear these calculations have been in the record, so this renders moot the request for additional explanation. Public Service contends the Motion to Respond seeks to revive UCA's request from its first application for RRR (to Decision No. C24-0778) seeking a different decision on depreciation expense.

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<sup>2</sup> Public Service Response to UCA Motion to Respond at p. 2 (citing UCA Motion to Respond at p. 12).

20. Public Service argues, even if the Second RRR Application asked the Commission to reconsider its depreciation expense calculation, this would be improper because UCA's position on depreciation expense was already denied in Decision Nos. C25-0050 and C24-0778. Public Service states repeat filings on a second round of RRR are not permitted.

21. Finally, Public Service argues that the Motion to Respond should be denied because UCA has not offered new facts or issues that it could not have discovered prior to filing the Second RRR Application. Public Service contends that the location of the calculation of depreciation expense has been set forth throughout the record and revenue requirement models in every 13-month average rate base revenue requirement calculation. Public Service also responds that removing dollar amounts of this size would reduce the Commission-approved deficiency and require reconsidering whether this change alters what the Commission already established as just and reasonable rates.

**c. Findings and Conclusions**

22. UCA relies on Rule 1506(b), 4 CCR 723-1, as the procedural basis for the Motion to Respond. This rule allows a party to file a response to an application for RRR, upon motion that must demonstrate, as relevant here, newly discovered facts or issues material for the moving party that the party could not, with reasonable diligence, have discovered prior to the time the application for RRR was filed.

23. After considering the Motion to Respond, Public Service's response, and these standards, we find the Motion to Respond does not demonstrate good cause to allow this response by UCA in order to supplement its Second RRR Application. Accordingly, we deny the Motion to Respond.

24. We agree with Public Service that, in this circumstance, the Motion to Respond and the requested supplement are procedurally improper under Rule 1506(b), 4 CCR 723-1. We do not see cause here to construe the rule so as to allow UCA to *respond to its own* Second RRR Application as a means to supplement that application, where we agree with Public Service that the proposed supplement concerns information long in the record and appears to add a new substantive request to the RRR. Allowing this type of relief is extraordinary and we do not find these circumstances, at the very conclusion of the rate case, justify allowing a response for this intended purpose.

### **3. Second RRR Application**

#### **a. Treatment of Gas Storage Inventory Costs (“GSIC”)**

25. In Decision No. C24-0778, the Commission declined to reverse its recent decision to set the carrying cost for gas inventories held in storage at Public Service’s short-term debt rate. The Commission concluded the appropriate GSIC was already fully examined in Public Service’s recent 2022 Gas Rate Case, Proceeding No. 22AL-0046G, and therefore directed Public Service not to modify Sheet No. 50C of its GCA. As relevant here, this tariff sheet defines the short-term debt rate as it relates to gas commodity cost recovery as: “the monthly interest rate equal to the average of the daily rates for Commercial Paper, Financial, 3-Month rates, published by the United States Federal Reserve H.15 report.” The GCA tariff further states: “The return will be adjusted for income taxes before being multiplied by the Average Gas Storage Inventory.” In Decision No. C25-0050, the Commission denied Public Service’s request on RRR that had asked the Commission to set the return for the calculation of the GSIC at the weighted average cost of capital instead of at the short-term debt rate.

26. In the Second RRR Application, UCA contends the Commission has not yet sufficiently resolved the issues surrounding the income tax gross-up applied to GSIC in Public Service's GCA, which concerns the second sentence reproduced above. UCA repeats its request from its closing statement of position that the Commission enter a specific finding that an income tax gross-up does not apply to debt-only cost recovery for the GSIC. UCA contends the result of Decision No. C25-0050 is inconsistent with the Commission's treatment of storage gas cost recovery for other regulated gas utilities and thus affords Public Service preferential treatment.

27. UCA states it filed extensive testimony supporting this position and even did so at the Commission's urging in Decision No. C23-0646 issued in Proceeding No. 23L-0465G addressing Public Service's third quarter 2024 GCA. In that case, the Commission allowed the revised GCA to go into effect notwithstanding UCA's protest but found that UCA had raised policy arguments worthy of further consideration by the Commission in a future forum.

28. UCA also points to relevant discussion in ¶ 60 of Decision No. R23-0755 issued in consolidated Proceeding Nos. 22AL-0348G and 23AL-0235G, the recent rate case for Atmos Energy Corporation ("Atmos"). In that decision, the administrative law judge ("ALJ") hearing the matter acknowledged that Atmos had relied on Public Service's GCA tariff filing to determine how to calculate its GCA rate but said he was ultimately "not convinced" that the Commission had "knowingly approved Public Service's tax gross up of the interest component of its short-term debt cost."<sup>3</sup> The ALJ noted Public Service had introduced the tax gross-up when it filed its compliance tariffs at the very conclusion of the rate proceeding. Given the circumstances, the ALJ concluded

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<sup>3</sup> Decision No. R23-0755 at ¶ 59 issued in Proceeding Nos. 22AL-0348G & 23AL-0235G (Nov. 9, 2023).

Public Service's practice was not a compelling argument that Atmos should be permitted to do the same. The Commission upheld the ALJ's recommended decision.<sup>4</sup>

29. **The Commission grants UCA's Application for RRR on this issue.** Accordingly, we direct Public Service to strike the following from Sheet No. 50C of its GCA: "The return will be adjusted for income taxes before being multiplied by the Average Gas Storage Inventory." As UCA points to in its Second RRR Application, the Commission has previously signaled that it intended to more fully examine this issue and now this Proceeding and UCA's advocacy on this issue have provided opportunity to do so. Upon reconsideration, we find it appropriate to clarify the treatment of Public Service's short-term debt costs for stored gas recovered through the GCA. The GSIC will be calculated to recover from ratepayers a reasonable a measure of the associated financing costs the Company incurs, but the Company will not be permitted to a profit on gas commodity costs, consistent with how those costs are recovered for other regulated gas utilities.

**b. Request to Investigate Public Service's Information Technology ("IT") Costs**

30. In Decision No. C25-0050 at ¶ 108, the Commission stated it had intended to deny UCA's request for a proceeding to investigate IT costs through the catch-all provision in ¶ 217 of Decision No. C24-0778 that states: "For clarity, all requests raised by intervening parties through written testimony or [statements of position] directed at the calculation of the test year revenue requirement but not addressed by this Decision are denied." The Commission added that, even after considering UCA's arguments on RRR, it remained unconvinced that a rate case fails to offer

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<sup>4</sup> Decision No. C23-0867 issued in Proceeding Nos. 22AL-0348G & 23AL-0235G (Dec. 27, 2023).

the parties and the Commission sufficient opportunity to review the issues surrounding the procurement and financing of utility IT investments.

31. In its Second RRR Application, UCA contends the Commission erred in Decision No. C25-0050 by finding that ¶ 217 of Decision No. C24-0778 applied to UCA's IT cost issue because, as it argues, the requested investigation would not actually affect the calculation of Public Service's test year revenue requirement and the establishment of base rates. UCA therefore again requests the Commission reconsider this decision and now find it appropriate to open a separate proceeding to investigate IT costs either in an investigatory or miscellaneous proceeding. UCA reiterates its concerns regarding the "ever-increasing magnitude of spending on technology services, especially in the context of the changing environment for natural gas utilities in Colorado."<sup>5</sup>

32. **The Commission denies UCA's Application for RRR on this issue.** We acknowledge and share many of UCA's concerns about Public Service's IT spending, driven by both the level of expenses and the associated rate impacts that come from short depreciation and amortization periods for IT investments. However, we are not persuaded that such an investigation is essential prior to Public Service filing its next rate proceeding, especially considering the significant resources such investigation would require. UCA describes the proposed investigation as "a tool or avenue for the Commission to use to commence a more meaningful and thorough process to analyze IT O&M expenses and assets in future rate cases"<sup>6</sup> or as a "way to 'start tamping down the incentives' for [Public Service] 'to continue plowing money into their gas division in spite of what the future holds for the [local distribution company] industry

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<sup>5</sup> UCA Second RRR Application at p. 10.

<sup>6</sup> UCA Second RRR Application at p. 11.

... in Colorado.”<sup>7</sup> While the Commission agreed with certain intervening parties that the Company’s proposed tracker for deferred IT costs should not be approved,<sup>8</sup> we note that no party made a showing that the IT spending included in the 2023 test year was unneeded, unreasonable, or imprudent and that an investigation was necessary to halt unchecked spending on IT investments with little or no purpose. Accordingly, we affirm our finding in Decision No. C25-0050 stating: “we remain unconvinced that a rate case fails to offer the parties and the Commission sufficient opportunity to review the issues surrounding the procurement and financing of utility information technology investments.”<sup>9</sup>

**c. Inclusion in Test Year of Costs for Private Long-Term Evolution (“LTE”) Project**

33. In its Second RRR Application, UCA states it “seeks RRR on the Commission’s 2-to-1 vote to include in the 2023 test year the costs” for the Private LTE Project, “and reargues its accounting-based rationale for exclusion of these costs.”<sup>10</sup>

34. UCA states the majority in Decision No. C25-0050 “again relied on the accounting definition of Plant Held for Future Use (‘PHFU’) and that the Private LTE Project qualifies as PHFU[.]”<sup>11</sup> UCA states the majority “denied UCA’s RRR argument that the Federal Energy Regulatory Commission’s Uniform Systems of Accounts (‘USOA’) accounting ‘does not govern a regulator’s treatment for ratemaking purposes.’”<sup>12</sup> UCA states the dissent “went as to one of

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<sup>7</sup> UCA Statement of Position at p. 38 (citing Hr. Tr. Sept. 12, 2024 at pp. 85:15–86:10).

<sup>8</sup> Decision No. C24-0778 at ¶ 189.

<sup>9</sup> Decision No. C25-0050 at ¶ 108.

<sup>10</sup> UCA Second RRR Application at p. 11.

<sup>11</sup> UCA Second RRR Application at p. 11.

<sup>12</sup> UCA Second RRR Application at p. 11 (quoting Decision No. C25-0050 at ¶¶ 49, 50).

UCA's reasons," namely Public Service's "failure to meet its burden to show the prudence of these LTE investments."<sup>13</sup>

35. UCA states it "fully agrees" with the dissent and underlying rationale "but reargues an additional rationale."<sup>14</sup> UCA states it provided additional rationale in its Answer Testimony; that the LTE Project as PHFU is not "used and useful" and, therefore, should be excluded from rate base because it is not providing utility service to current customers. UCA states it argued in its closing statement of position that Public Service's reliance on the Federal Energy Regulatory Commission's USOA accounting is misplaced, and that USOA accounting does not govern ratemaking treatment by a state utility regulatory commission. UCA states Public Service "agreed that whether something is included in rate base is up to the ratemaking authorities."<sup>15</sup> UCA states, while the dissent "correctly focused on the burden of proof," in its Second RRR Application, UCA now "reargues the ratemaking principle of 'used and useful' and whether the plant is in service and providing service to customers as another issue at play."<sup>16</sup> UCA urges that ratemaking principles can override even the proper accounting of an item.

36. UCA concludes the majority now has an opportunity to join the dissent and remove the Private LTE Project from a ratemaking perspective on grounds that the record demonstrates the project is not used and useful and is not providing utility service to current customers.

37. **The Commission denies UCA's Application for RRR on this issue.** Pursuant to § 40-6-114(3), C.R.S., only those decisions "reversing, changing, or modifying the original decision" are subject to further applications for RRR. Here, the Commission has had full

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<sup>13</sup> UCA Second RRR Application at p. 11 (citing Decision No. C25-005, Commissioner Gilman Dissent at ¶¶ 2-4).

<sup>14</sup> UCA Second RRR Application at p. 11.

<sup>15</sup> UCA Second RRR Application at p. 12 (citing UCA Statement of Position at p. 25) (citing Hr. Tr. Sept. 5, 2024, at p. 128:17-22).

<sup>16</sup> UCA Second RRR Application at p. 12

opportunity to consider, and has repeatedly rejected, UCA's argument that the Private LTE Project should be removed because it is not "used and useful."

38. In Decision No. C24-0778 at ¶ 69, the Commission agreed with Public Service that the Private LTE Project meets the definitional requirements of PHFU for the purpose of establishing the target revenue requirement in this Proceeding. The Commission stated it was satisfied the project will be used in the future, agreeing with Public Service that it is reasonable for Public Service to develop its own network because this private network for resiliency and security of its Supervisory Control and Data Acquisition system will be the primary system, once deployed, and the addition of devices on the private network will be without cost thereby reducing the cost of the third-party network.

39. In its first application for RRR (to Decision No. C24-0778), UCA repeated its allegations that the Private LTE Project is not "used and useful." UCA argued, although it may meet the definition of PHFU, such accounting does not govern regulators' treatment. In a 2-to-1 decision, the Commission denied UCA's RRR. The majority stated that in Decision No. C24-0778 it had denied these same arguments. The majority affirmed that in Decision No. C24-0778 the Commission had properly concluded the project qualifies as PHFU for the purpose of establishing the target revenue requirement. The majority concluded: "We find UCA has not sufficiently refuted that the project will not be used for the Company's gas operations, as Public Service has explained."<sup>17</sup> The majority noted that case law recognizes, since moving away from the "fair value" rule in *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591, 601-02 (1944), it is the "result reached not the method employed which is controlling," *id.* at 605, and thus: "Now, the 'used and useful' principle is 'simply one of several permissible tools of

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<sup>17</sup> Decision No. C25-0050 at ¶ 50.

ratemaking, one that need not be ... employed in every instance.” *Glustrom v. Pub. Utils. Comm’n*, 280 P.3d 662, 669 (2012) (citing *Jersey Cen. Power & Light, Co. v. Fed. Energy Regulatory Comm’n*, 810 F.2d 1168, 1175 (D.C.Cir.1987)).<sup>18</sup> Thus, it is well settled that departure from the “used and useful” principle alone does not demonstrate that a rate order is unjust and reasonable in its consequence. *Glustrom*, 280 P.3d at 669.

40. By its own account, UCA seeks in this second round of RRR to reargue its accounting-based rationale for exclusion of these costs. Since we have already considered and denied this argument in Decision Nos. C25-0050 and C24-0778, we will not entertain a further RRR on this issue. In Decision No. C25-0050, the majority expressly affirmed Decision No. C24-0778. The addition of a dissent is not a sufficient modification to permit another round of RRR. And here, UCA is not asking the majority to reconsider its position based on the rationale in the dissent but rather UCA’s same argument that has been rejected, now twice. We are satisfied that, by now, the Commission has had full opportunity to examine the matter and to make any adjustments that appear reasonable, and that entertaining further requests for review would constitute waste of administrative resources.

**d. Presentation of Final Cost of Service Study**

41. In its first application for RRR (to Decision No. C24-0778), UCA stated it was unable to definitively determine if Public Service correctly implemented the Commission’s findings and directives in Decision No. C24-0778 in arriving at its approximate \$131 million base rate revenue increase that served as the basis for the compliance tariff filing. UCA thus asked the Commission to direct Public Service to file an explanation of how it calculated that amount. In Decision No. C25-0050, the Commission granted UCA’s request, in part. The Commission

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<sup>18</sup> Decision No. C25-0050 at fn 47.

directed Public Service to file a compliance tariff advice letter to address the change in the approved costs to include in its revenue requirement and to include in that compliance tariff filing the updated cost of service study in an executable format. Public Service then filed updated cost calculations. The modified general rate schedule adjustment reflected a reduction of revenue requirements of approximately \$5.2 million. Public Service submitted an executable update of its cost of service study and a comparison of the final revenue requirements from Decision Nos. C25-0050 and C24-0778. Public Service included a schedule detailing the revenue requirement adjustments specific to each item that differs from the cost of service study underlying the rates.

42. UCA now states it was again unable to definitively determine if Public Service properly implemented the Commission's findings and directives in Decision Nos. C25-0050 and C24-0778. As an example, UCA states it is unable to determine how Public Service calculated its depreciation expense for its revenue requirement, given the Commission's decision to use a 13-month average valuation of the test year rate base. UCA requests the Commission direct Public Service to provide an explanation of how it calculated and implemented the Commission's decisions so that UCA and Staff may verify such amounts and report back to the Commission. According to UCA, this explanation should be filed in this Proceeding as well as the compliance advice letter proceedings.

43. **The Commission denies UCA's Application for RRR on this issue.** We agree with Public Service that UCA has not demonstrated that there is a need for more clarity regarding the rates put into effect in this concluding rate proceeding. Furthermore, there are no established procedures where UCA and Staff would, as UCA proposes, "report back to the Commission" on their review of compliance tariff filings to implement the Commission's rate case decisions. The RRR process concerns the lawfulness of the Commission's rate-making decisions. There are

other procedural avenues available for challenging Public Service's implementation of those decisions, to the extent any legitimate challenges may be made.

## **II. ORDER**

### **A. The Commission Orders That:**

1. The Application for Rehearing, Reargument, or Reconsideration of Decision No. C25-0050 ("Second RRR Application"), filed on February 12, 2025, by the Office of the Utility Consumer Advocate ("UCA"), is granted, in part, and denied, in part, consistent with the discussion above.

2. The motion for leave to respond to the Second RRR Application in order to supplement the Second RRR Application, filed by UCA on February 21, 2025, is denied, consistent with the discussion above.

3. Public Service Company of Colorado ("Public Service") shall file a modified Tariff Sheet No. 50C of its Gas Cost Adjustment ("GCA") consistent with the findings, conclusions, and directives in this Decision. Public Service shall file the modified tariff sheet in its next quarterly GCA filing, prospectively calculating the gas storage inventory cost without an adjustment for income taxes from the effective date of that next quarterly GCA.

4. The 20-day period provided for in § 40-6-114, C.R.S., within which to file an Application for Rehearing, Reargument, or Reconsideration, begins on the first day following the effective date of this Decision.

5. This Decision is effective immediately upon its Issued Date.

**B. ADOPTED IN COMMISSIONERS' WEEKLY MEETING  
April 16, 2025.**

(S E A L)



ATTEST: A TRUE COPY

Rebecca E. White,  
Director

THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF COLORADO

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MEGAN M. GILMAN

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TOM PLANT

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Commissioners