Line No.	Description	Gas	Electric	Thermal Energy
1 2	Origina: Filing Revenue Change	2,581,416	74,404,991	1,360,827
3 4	Change due to Restructured Thermo Contract	O	(14,092,749)	0
5	Change due to errors in Revenue Credits	0	(54,588)	0
6 7	Change due to errors in gas dept, revenue requirements calculation	(332,250)	0	0
8 9	Revenue Change 8/07/02 Corrected Filing	2,249,166	60,257,656	1,360,827
10 11	Depreciation Expense	609,935	(29,266,852)	(4,658)
12		200,200	(,,,	(1,000)
13			10 00 0 0 1 E)	
14	Change due to revised lead/lag factors Change due to error in capital structure	(9,013,837)	(6,995,215)	(197,976)
15 16	Change due to error in Capital structure Change due to error in Revenue Credits	196,02 4 0	625,622 (293,110)	2,726 0
17	Change due to reallocation of rent expense adjustments	262,079	(241,646)	û
18	Change due to error in Thermal CWC calculation	202,073	(241,040)	(11.723)
19	Change due to error in amortization of gas rate case expenses	(46,327)	46,868	(1:,120)
20	Change due to error in common deferred tax amounts	(712,048)	637,097	4,484
21	Change due to non-gratuitous charges	37,464	91,442	0
22	Change due to error in income tax calculation	(474,375)	(5,409,795)	(9,288)
23	Change due to Wholesale Bad Debt	0	(506,420)	0
24 25	Revenue Change with Corrections through 1/23/03 Stipulation	(6,891,919)	18.945,647	1,144,393
28 27	revenue Change with Conculons abough 1/25/03 Supulation	(6:61(6:0)	10.943,047	1,144,393
28	Functional Allocator (DISTOPX to DISTMAX)	0	2,571	Û
29	Postage Expense	31,044	12,232	(43,815)
30	Reallocation of CPUC Fees	(916,528)	948,119	(13,696)
31	Storm Expenses	(5,037)	(247,191)	0
32	Sterling Correctional Facility	0	(68,241)	0
33	TRANSLink	0	(7,613)	0
34	Windsource	Q	(52,913)	0
35 36	Gas Storage - Average Cost	(139,269)	(4.440.800)	0
37	A&G and Customer O&M Load to Non-Utility Products & Services Change Functional Allocator	(346,964) C	(1,110,802) (315,517)	0
38	Change Plant Allocator to Gross Plant Inci Contrib.	Û	5,891	0
39	Common Plant Allocator	1,881,482	(1,918,830)	2,210
40				
41 42	Revenue Change - Rebuttal Testimony 1/24/03	(6,387,191)	16,193,383	1,089,092
43	Common Plant Allegation (CS)	(4 (000)	(((,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	zns
44 45	Common Plant Allocation - CIS Gas Customer Deposit Interest	(44,220)	(44,665)	(8)
45 46	Windsource Adjustment	447,010 0	(1,645,336)	0
47	·			
48	Revenue Change - Supplemental Rebuttal Testimony 2/12/03	(5,984,401)	14,503,382	1,089,084
49				
50	ROE - 10.75% Electric; 11% Gas & Thermal	(0.074.4EE)	/00 404 4EB)	(129,145)
51 52	Average Rate Base	(9,271,155) (2,337,274)	(29,181,158) (9,089,218)	(181,497)
53	Future Use Plant	(2,007,214)	(646,679)	0
54	Gas Storage Adjustment	(1,975,047)	0	ō
\$5	Actual 2002 Insurance expense	(451,453)	(1,089,137)	0
56	Actual 2002 Purchase capacity costs	0	3,683,320	0
57	Trading A&G and non-production O&M adjustment	0	(2,736,058)	Ó
58	O'l & Gas Royalties Revenue	0	(1,478,277)	Q
59	PSCo Pension Expense Adjustment	2,675,802	4,950,196	102,211
60	Allocation of Labor - A&G	0	(707)	0
61 62	Specific Assignment of Customer Service and Sales Expense	0	1,634	Ū
63 64	Revenue Change - Settlement	(17,843,528)	(21,082,702)	880,653
65 66	Revenue from Riders expiring with Phase 1 rates	15,483,440	(20,852,893)	906,698
67	Net Change to Annual Revenue	(33,326,968)	(229,809)	(26,045)

Public 9	Service Company of Colorado					
Calcula	ation of Riders					
At Dece	ember 31, 2001					
Line						
No.	Description		Electric	Gas		Thermal
1	CPUC Jurisdictional Revenue Requirement	\$	1,407,008,137	\$275,849,341	\$	8,405,117
2		Ť	1,101,000,101	4 210,010,011		-,,,,,,,,,
3	CPUC Jurisdictional Pro Forma Revenue	\$	1,428,090,839	\$293,692,869	\$	7,524,464
4			, , ,	, , ,		
5	Required Revenue Increase / (Decrease)	\$	(21,082,702)	\$ (17,843,528)	\$	880,653
6			,	,		
7						
8	CPUC Jurisdictional Pro Forma Revenue	\$	1,428,090,839	\$293,692,869	\$	7,524,464
9						
10	Less: Street Light Maintenance Revenue	\$	826,853			
11	Transformer Rental Revenue	\$	237,828			
12	Gas Transportation Discount Revenue			\$ 5,673,683		
13						
14	Adjusted CPUC Jurisdictional Revenue	\$	1,427,026,158	\$288,019,186	\$	7,524,464
15						
16	Required Revenue Increase	\$	(21,082,702)	\$ (17,843,528)	\$	880,653
17						
18	Less: Increase in Street Light Maintenance Revenue	\$	671,488			
19	0.1: 8:1		(04.754.460)	0 (47 0 40 500)	•	200 072
20	Increase Subject to Rider	\$	(21,754,190)	\$ (17,843,528)	\$	880,653
21	Demonst Biden		4.500/	0.000/		44.700/
22	Percent Rider		-1.52%	-6.20%		11.70%

Public	Service Company of Colorado							
	ue Requirements Calculation - Electric Rate Base							
	ember 31, 2001							
			Construction			Adjusted	Adjusted	Adjusted
Line			Completed	Total		Total	Total	Total
No.	Description	Plant in Service	Not Classified	Electric	Adjustments	Electric	FERC	CPUC
1	Total Intangible	29,609,998	(165,322)	29,444,676	(29,444,676)	(0)	0	(0)
2	Total Steam Production	1,465,263,570	208,906,917	1,674,170,487	(32,780,934)	1,641,389,553	269,843,201	1,371,546,352
3	Total Hydraulic Production	63,513,241	5,166,512	68,679,753	2,286,349	70,966,102	11,666,775	59,299,327
4	Total Internal Combustion Equipment	147,895,850	247,263,710	395,159,560	(45,400,610)	349,758,950	57,500,108	292,258,842
5		1,676,672,661	461,337,139	2,138,009,800	(75,895,195)	2,062,114,605	339,010,084	1,723,104,521
6	Total Production Plant							
7	Total Transmission Plant	590,518,928	98,419,858	688,938,786	(12,751,557)	676,187,229	137,286,192	538,901,037
8	Total Distribution Plant	2,001,119,194	275,135,490	2,276,254,684	(129,602,870)	2,146,651,814	5,468,731	2,141,183,083
9	Total General Plant	35,659,747	16,609,222	52,268,969	1,252,756	53,521,725	5,278,432	48,243,293
10	Common Plant Allocated			249,635,247	65,124,081	314,759,328	31,042,266	283,717,062
11		4,333,580,528	851,336,387	5,434,552,162	(181,317,461)	5,253,234,701	518,085,705	4,735,148,996
12	Total Electric Plant in Service							
13	Total Reserve for Depreciation & Amortization			2,099,888,336	(71,443,707)	2,028,444,629	217,312,687	1,811,131,942
14								
15	Total Net Plant in Service			3,334,663,826	(109,873,754)	3,224,790,072	300,773,018	2,924,017,054
16								
17	Total Plant Held for Future Use			56,255,815	(45,797,037)	10,458,778	1,429,968	9,028,810
18	Total Construction Work in Progress			204,017,466	19,502,586	223,520,052	18,217,445	205,302,607
19				3,594,937,107	(136,168,205)	3,458,768,902	320,420,431	3,138,348,471
20	Total Plant							
21	Utility Materials & Supplies			35,300,591	(11,239,708)	24,060,883	2,372,938	21,687,945
22	Total Fuel Inventory			20,495,857	0	20,495,857	3,369,503	17,126,354
23	Total Cash Working Capital - Direct			4,771,191	(22,227,308)	(17,456,117)	(1,274,789)	(16,181,330)
24	Total Cash Working Capital - Service Company Charges			3,982,631		3,982,631	417,618	3,565,013
25	Regulatory Asset			0	52,278,000	52,278,000	4,875,918	47,402,082
26	Prepaid Assets			45,219,493	(6,724,101)	38,495,392	3,910,307	34,585,085
27	Total Accumulated Deferred Income Taxes			(389,026,587)	(58,951,303)	(447,977,890)	(41,782,461)	(406,195,429)
28	QF Deposits			(3,571,042)	1,268,542	(2,302,500)	(378,529)	(1,923,971)
29	Customer Deposits			(12,808,709)	339,484	(12,469,225)	0	(12,469,225)
30	Customer Advances for Construction			(59,520,947)	4,006,262	(55,514,685)	(55,856)	(55,458,829)
31								
32	Net Original Cost Rate Base			3,239,779,585	(177,418,337)	3,062,361,248	291,875,080	2,770,486,166

Net Original Cost Rate Base

-ublic	Service Company of Colorado							
	ue Requirements Calculation - Electric Expenses							
12 Mor	nths Ended December 31, 2001							
						Adjusted	Adjusted	Adjusted
Line				Total		Total	Total	Total
No.	Description	Labor	Non-Labor	Electric	Adjustments	Electric	FERC	CPUC
1	Cost of Sales							
2	Total Steam Production Fuel	0	200,778,560	200,778,560	(17,492,942)	183,285,618	32,433,920	150,851,698
3	Total Combustion Production Fuel	0	150,862,200	150,862,200	0	150,862,200	26,696,326	124,165,874
4	Deferred Electric Generation Costs	0	(5,077,553)	(5,077,553)	5,077,553	0	0	0
5	Total Purchased Power	0	2,234,555,483	2,234,555,483	(1,635,877,947)	598,677,536	101,643,513	497,034,023
6	Deferred Purchased Power - QF	0	852,183	852,183	(852,183)	0	0	0
7		0	2,581,970,873	2,581,970,873	(1,649,145,519)	932,825,354	160,773,759	772,051,595
8	Total Cost of Sales				(1.222)			
9	Total Steam Production Operation	33,030,046	30,440,054	63,470,100	(1,250)	63,468,850	10,805,596	52,663,254
10	Total Steam Production Maintenance	25,794,911	7,448,470	33,243,381	(2,463,418)	30,779,963	5,400,123	25,379,840
11	Total Hydro Production Operation	1,430,995	752,065	2,183,060	991	2,184,051	360,303	1,823,748
12	Total Hydro Production Maintenance	605,693	247,134	852,827	(8,762)	844,065	143,310	700,755
13	Total Combustion Turbine Production Operation	1,728,991	856,766	2,585,757	(343,707)	2,242,050	368,618	1,873,432
14	Total Combustion Turbine Production Maintenance	4,273,868	3,253,223	7,527,091	(550,000)	6,977,091	1,147,028	5,830,063 321,448
15	Total Other Production	38,094	247,128	285,222	99,468	384,690	63,242	
16 17	Total Production O&M	66,902,598	43,244,840	110,147,438	(3,266,678)	106,880,760	18,288,220	88,592,540
18		4 422 002	2,712,489	6,835,581	0	6,835,581	1,395,609	5,439,972
19	Total Transmission Operations	4,123,092 1,594,224	994,337	2,588,561	(4,311)	2,584,250	524,679	2,059,571
20	Total Transmission Maintenance Total Wheeling	1,594,224	8,468,085	8,468,085	(2,134,600)	6,333,485	1,286,834	5,046,651
21	Total Wrieeling	5,717,316	12,174,911	17,892,227	(2,138,911)	15,753,316	3,207,122	12,546,194
22	Total Transmission O&M	3,717,310	12,174,911	17,092,227	(2,130,911)	13,733,310	3,207,122	12,540,194
23	Total Distribution Operations	17,936,137	5,989,440	23,925,577	(288,348)	23,637,229	107,588	23,529,641
24	Total Distribution Operations Total Distribution Maintenance	19,324,224	3,013,122	22,337,346	(236,182)	22,101,164	33,151	22,068,013
25	Total Distribution Walliterlance	37,260,361	9,002,562	46,262,923	(524,530)	45,738,393	140,739	45,597,654
26	Total Distribution O&M	07,200,001	0,002,002	40,202,020	(024,000)	40,700,000	140,700	10,007,001
27	Total Customer Accounting Expense	14,215,798	25,364,765	39,580,563	(1,237,233)	38,343,330	517,806	37,825,524
28	Total Customer Service Expense	1,242,436	1,034,998	2,277,434	(443,372)	1,834,062	57,482	1,776,580
29	Total Sales Expense	4,893,132	1,957,234	6,850,366	(4,384,757)	2,465,609	359,434	2,106,175
30		20,351,366	28,356,997	48,708,363	(6,065,361)	42,643,002	934,722	41,708,280
31	Total Customer O&M	, ,	, ,	, ,	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \			
32	Total Administrative & General Expense	59,831,367	81,707,870	141,539,237	(19,631,800)	121,907,437	12,339,400	109,568,037
33	·	190,063,008	174,487,180	364,550,188	(31,627,280)	332,922,908	34,910,203	298,012,705
34	Total O&M Expense Excluding Fuel & Purchased Power							
35	Total Depreciation & Amortization Expense			181,480,701	(39,742,336)	141,738,365	13,505,561	128,232,804
36	Total Taxes Other Than Income	134,296	52,724,637	52,858,933	6,654,650	59,513,583	5,895,137	53,618,446
37	Total Income Tax Expense			109,481,566	(3,687,772)	105,793,794	10,557,471	95,236,323
38	Gain on Disp. of Allowances			0		0	0	0
39	Gain on Utility Plant			0		0	0	0
40								
41				3,290,342,261	(1,717,548,257)	1,572,794,004	225,642,131	1,347,151,873
42	TotalAppertingifieductions			11,144,917	921,411	12,066,328	983,436	11,082,892
43	Total Deductions			3,279,197,344	(1,718,469,668)	1,560,727,676	224,658,695	1,336,068,981
44				0.570.000.000	(4.740.400.000)	4 000 700 077	054 400 050	4 507 000 405
45	Revenue Requirements			3,573,369,330	(1,718,469,668)	1,838,790,077	251,160,952	1,587,629,125
46 47	Total Revenue Credits - General Overhead			(40 GE2 440)	E4 E47 750	10 004 244	1 170 500	9,723,748
48	Total Revenue Credits - General Overnead Total Revenue Credits - System Services			(40,653,418) 32,580,431	51,547,759 (25,880,980)	10,894,341 6,699,451	1,170,593 301,907	9,723,748 6,397,544
48	Total Revenue Credits - System Services Total Revenue Credits			(8,072,987)	25,666,779	17,593,792	1,472,500	16,121,292
50	Net Revenue Requirements			3,581,442,317	(1,744,136,447)	1,821,196,285	249,688,452	1,571,507,833
51	Not novolue requirements			0,001,442,017	(1,144,130,441)	1,021,130,200	240,000,402	1,011,001,000
52	Adjust to ICA Base Cost Level							(164,499,696)
53	August to TOA Dase Oust Level							(104,433,030)
54	Total Adjusted CPUC Revenue Requirement	+				1,821,196,285	249,688,452	1,407,008,137

Public	Service Company of Colorado					
	ue Requirements Calculations - Gas Rate Base					
	ember 31, 2001					
			Construction			Adjusted
Line			Completed	Total		Total
No.	Description	Plant in Service	Not Classified	Gas	Adjustments	Gas
					(100,100)	
1	Total Intangible Plant	7,580,498	2,859	7,583,357	(199,169)	7,384,188
2	Total Production & Gathering Plant	6,183,136	(162,002)	6,021,134	220,556	6,241,690
3	Total Products Extraction Plant	4,326,995	793,565	5,120,560	(547,452)	4,573,108
4	Total Underground Storage	38,481,622	2,012,159	40,493,781	(297,492)	40,196,289
5	Total Transmission Plant	209,698,891	25,121,209	234,820,100	(11,215,470)	223,604,630
6	Total Distribution Plant:	921,358,261	127,962,126	1,049,320,387	(27,747,877)	1,021,572,510
7	Total General Plant	10,764,131	3,215,763	13,979,894	(1,756,456)	12,223,438
8	Gas Stored Underground			5,969,346	0	5,969,346
9		1,198,393,534	158,945,679	1,363,308,559	(41,543,359)	1,321,765,200
10	Total					
11	Common Plant Allocated			218,020,281	(91,495,022)	126,525,259
12	Total Gas Plant in Service	1,198,393,534	158,945,679	1,581,328,840	(133,038,381)	1,448,290,459
13						
14	Total Reserve for Depreciation and Amortization			610,064,340	(66,866,235)	543,198,105
15						
16	Total Net Plant in Service			971,264,500	(66,172,146)	905,092,354
17						
18	Total Plant Held for Future Use			1,203,520	0	1,203,520
19	Total Construction Work in Progress			40,060,147	(4,257,222)	35,802,925
20				, ,		
21				1,012,528,167	(70,429,368)	942,098,799
22	Total Plant			, , , , , , ,	(1, 1,111,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
23	Utility Materials and Supplies			5,115,632	(1,628,817)	3,486,815
24	Gas Stored Underground Average Balance			42,173,642	8,653,877	50,827,519
25	Total Cash Working Capital - Direct			(638,930)	(1,520,872)	(2,159,802)
26	Total Cash Working Capital - Service Company Charges			1,902,131	(1,0=0,01=)	1,902,131
27	Regulatory Asset			0	4,021,500	4,021,500
28	Prepaid Assets			15,157,533	(2,253,913)	12,903,620
29	Total Accumulated Deferred Income Taxes			(77,546,426)	(46,498,553)	(124,044,979)
30	Lease Accruals			0	(40,400,000)	(124,044,070)
31	Customer Deposits			(10,475,618)	277,648	(10,197,970)
32	Customer Advances for Construction			(26,061,541)	1,935,923	(24,125,618)
33	Customer / Cavarious for Constituction			(20,001,041)	1,000,020	(27,120,010)
34				962,154,590	(107,442,575)	854,712,015
35	Net Original Cost Rate Base			302,104,030	(101,442,313)	004,712,010
36	Allocated to FERC					4,114,584
37	Allocated to FERC					4,114,364
38				962,154,590	(107,442,575)	850,597,431
30	Net CPLIC Jurisdictional Rate Base			902,104,090	(107,442,373)	000,081,431

Net CPUC Jurisdictional Rate Base

Public	Service Company of Colorado					
Reveni	ue Requirements Calculation - Gas Expenses					
12 Mor	ths Ended December 31, 2001					
						Adjusted
Line				Total		Total
No.	Description	Labor	Non-Labor	Gas	Adjustments	Gas
1	Cost of Sales					
2	Total Gas Purchased for Resale	192,428	932,936,758	933,129,186	(933,129,186)	0
3	Total Other Gas Supply	262,810	(1,796,268)	(1,533,458)	0	(1,533,458)
4	Total Underground Storage	662,491	991,396	1,653,887	0	1,653,887
5	Total Production Expense	30,383	39,891	70,274	0	70,274
6	Total Products Extraction Expense	92,494	1,129,511	1,222,005	0	1,222,005
7	Tid I Barta di anno	1,240,606	933,301,288	934,541,894	(933,129,186)	1,412,708
8	Total Production O&M				()	
9	Total Transmission Operations	2,259,571	7,739,488	9,999,059	(3,207,708)	6,791,351
10	Total Transmission Maintenance	629,159	519,048	1,148,207	0	1,148,207
11	Total Transmission OSM	2,888,730	8,258,536	11,147,266	(3,207,708)	7,939,558
40	Total Transmission O&M	11.501.000	4 770 050	40.005.500	(40.500)	40.000.0=0
12	Total Distribution Operations	14,564,923	4,770,659	19,335,582	(12,506)	19,323,076
13	Total Distribution Maintenance	6,360,087	1,223,169	7,583,256	0 (42.522)	7,583,256
14	Total Distribution COM	20,925,010	5,993,828	26,918,838	(12,506)	26,906,332
	Total Distribution O&M	40.000.400	22 222 224		(4 400 500)	
15	Total Customer Accounting	12,606,462	22,260,631	34,867,093	(1,133,562)	33,733,531
16	Total Customer Service	1,049,151	775,830	1,824,981	(71,934)	1,753,047
17	Total Sales Expense	499,328	418,949	918,277	0	918,277
18	Total Customer Operations	14,154,941	23,455,410	37,610,351	(1,205,496)	36,404,855
19	Total Administrative & General	24,499,662	34,008,801	58,508,463	(9,722,166)	48,786,297
20	Total O&M	63,708,949	1,005,017,863	1,068,726,812	(947,277,062)	121,449,750
21				55 404 400	(40.754.040)	44 700 007
22	Total Depreciation & Amortization Expense			55,491,180	(13,754,913)	41,736,267
24	Total Taxes Other Than Income			16,948,243	4 000 000	18,750,243
				, ,	1,802,000	, ,
25 26	Total Income Tax Expense Gain on Disp. of Allowances			31,749,614	(3,550,451)	28,199,163
27	Gain on Utility Plant			0		0
28	Total Operating Deductions			1,172,915,849	(962,780,426)	210,135,423
29	Total Operating Deductions			1,172,915,049	(902,700,420)	210,133,423
30	AFUDC Addition			1,314,989	370,384	1,685,373
31	Total Deductions			1,171,600,860	370,304	208,450,050
32	Total Deductions			1,171,000,000		200,430,030
33	Allocated to FERC					3,308,102
34	Allocated to 1 ENG					3,300,102
35	CPUC Jurisdictional Expenses			1,171,600,860		205,141,948
36	Ci OO Jurisulctional Expenses			1,171,000,000		200,141,940
37	Revenue Requirements			1,260,119,082		283,396,912
38	Revenue Requirements			1,200,119,002		200,000,012
39	Total Revenue Credits			6,978,662	690,621	7,669,283
40	Total Novellue Orealis			0,370,002	030,021	1,003,203
41	Allocated to FERC					121,712
42	, modulo to i Eito					121,712
43	CPUC Jurisdictional Revenue Credits					7,547,571
44	or oo canoalollollar revenue oreales					7,047,071
45	Net Revenue Requirements			1,253,140,420		275,849,341

Public	Service Company of Colorado					
	ue Requirements Calculation - Thermal					
	nths Ended December 31, 2001					
	,					
			Construction			Adjusted
Line			Completed	Total		Total
No.	Description	Plant in Service	Not Classified	Thermal	Adjustments	Thermal
1	Total Intangible Plant	1,044,049	0	1,044,049	0	1,044,049
2	Total Production Plant	4,092,854	256,069	4,348,923	(13,971)	4,334,952
3	Total Distribution Plant	13,552,028	1,395,900	14,947,928	(331,296)	14,616,632
4	Total General Plant	10,241	0	10,241	0	10,241
5						
6		18,699,172	1,651,969	20,351,141	(345,267)	20,005,874
7	Total					
8	Common Plant Allocated			45,843	486,895	532,738
9						
10				20,396,984	141,628	20,538,612
11	Total Thermal Plant in Service					
12	Total Reserve for Depreciation and Amortization			8,693,854	549,387	9,243,241
13						
14				11,703,130	(407,759)	11,295,371
15	Total Net Plant in Service					
16	Total Plant Held for Future Use			0	0	0
17	Total Construction Work in Progress			1,268,408	(719,900)	548,508
18						
19				12,971,538	(1,127,659)	11,843,879
20	Total Plant					
21	Utility Materials and Supplies					
22	Fuel Inventory			137,576		137,576
23	Total Cash Working Capital			(68,360)	13,600	(54,760)
24	Total Cash Working Capital - Service Company Charges			180		180
25	Regulatory Asset			0	277,500	277,500
26	Prepaid Pension Asset			420,220	(62,486)	357,734
27	Total Accumulated Deferred Income Taxes			(918,369)	(737,914)	(1,656,283)
28	Customer Deposits			0	, , ,	0
29	Customer Advances for Construction			0		0
30						
31				12,542,785	(1,636,959)	10,905,826

Net Original Cost Rate Base

Public	Service Company of Colorado					
	ue Requirements Calculation - Thermal					
	nths Ended December 31, 2001					
	,					
						Adjusted
Line				Total		Total
No.	Description	Labor	Non-Labor	Thermal	Adjustments	Thermal
1	Total Cost of Sales	0	9,553,809	9,553,809	(5,854,556)	3,699,253
2						
3	Total Steam Production Operations	894,654	402,743	1,297,397	(90,488)	1,206,909
4	Total Steam Production Maintenance	363,142	222,334	585,476	(352,659)	232,817
5		1,257,796	625,077	1,882,873	(443,147)	1,439,726
6	Total Production O&M					
7	Total Distribution Operations	0	0	0	90,488	90,488
8	Total Distribution Maintenance	0	0	0	352,659	352,659
9		0	0	0	443,147	443,147
10	Total Distribution O&M					
11	Total Customer Accounting	10,094	0	10,094	44	10,138
12	Total Customer Service	0	0	0	0	0
13	Total Sales	0	0	0	0	0
14	Total Customer Operations	10,094	0	10,094	44	10,138
15	Total Administrative & General	498,344	0	498,344	103,744	602,088
16						
17	Total O&M	1,766,234	10,178,886	11,945,120	(5,750,768)	6,194,352
18					() ,	
19	Total Depreciation & Amortization Expense			538,432	31,797	570,228
20				·		
21	Total Taxes Other Than Income			245,522	17,000	262,522
22	Total Income Tax Expense			480,273	(52,349)	427,924
23	Gain on Disp. of Allowances					·
24	Gain on Utility Plant					
25						
26	Total Operating Deductions			13,209,347	(5,754,320)	7,455,026
27						
28	AFUDC Addition			20,914	1,560	22,474
29						
30	Total Deductions			13,188,433	(5,755,880)	7,432,552
31					, , , , ,	
32	Revenue Requirements			14,342,369	(5,755,880)	8,435,888
33	<u> </u>				, , , , ,	, ,
34	Less Revenue Credits:			29,431	1,340	30,771
35					, ,	,
36	Net Revenue Requirements			14,312,938	(5,757,220)	8,405,117

1 Long Term Debt 1,620,590,000 226,563,177 1,847,153,177 2 3 Common Equity 1,990,098,538 (36,896,465) 1,953,202,073 4 4 1,990,098,538 189,666,712 3,800,355,250 5 Total 3,610,688,538 189,666,712 3,800,355,250 6 7 8 9 9 10 Ratio 11 12 Long Term Debt 48.60% 7.31% 3.55% 13 14 Common Equity 51.40% 10.75% 5.53% 15 16 Total 100.00% 9.08% 16 Total 100.00% 9.08% (1) - Adjustments: Long Term Debt: Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries 10 200 Notes Payable to Subsidiaries 14 Total Long Term Debt 220 Common Equity: 220 PSCCC Dividend Eliminate Net Non-Utility Plant (77 Eliminate Other Comprehensive Income 20	
Common Equity Componence Commonence Commonence	
Line Description Per Books Adjustments Capital 1 Long Term Debt 1,620,590,000 226,563,177 1,847,153,177 2 3 Common Equity 1,990,098,538 (36,896,465) 1,953,202,073 4 4 3,610,688,538 189,666,712 3,800,355,250 6 6 8 8 8 9 8 8 8 8 9 9 8 8 8 8 10 Ratio 11 12 Long Term Debt 48,60% 7.31% 3,55% 13 13 14 Common Equity 51,40% 10,75% 5,53% 15 16 Total 100,00% 9,08% 9,08% 10 (1) - Adjustments: Long Term Debt: 20 20 20 20 Notes Payable to Subsidiaries 16 70 16 16 70 16 16 16 16 16 16 16 16	
Line Description Per Books Adjustments Capital 1 Long Term Debt 1,620,590,000 226,563,177 1,847,153,177 2 3 Common Equity 1,990,098,538 (36,896,465) 1,953,202,073 4 4 3,610,688,538 189,666,712 3,800,355,250 6 6 8 8 9 10 Ratio 9 9 9 10 Ratio 11 12 Long Term Debt 48,60% 7.31% 3,55% 13 14 Common Equity 51,40% 10,75% 5,53% 15 15 15 9,08% 16 Total 100,00% 9,08% 15 16 Total 100,00% 9,08% 16 Total 100,00% 9,08% 17 10 10 10 18 10 10 10 19 10 10 10 10 10	
No. Description Per Books Adjustments Capital Fe	
1 Long Term Debt 1,620,590,000 226,563,177 1,847,153,177 2 3 Common Equity 1,990,098,538 (36,896,465) 1,953,202,073 4 4 3,610,688,538 189,666,712 3,800,355,250 5 Total 3,610,688,538 189,666,712 3,800,355,250 6 7 8 9 9 10 Ratio 11 12 Long Term Debt 48.60% 7.31% 3.55% 13 14 Common Equity 51.40% 10.75% 5.53% 15 16 Total 100.00% 9.08% 9.08% 10.75% 5.53% 10.75% 10.75% 5.53% 10.75%	
2 3 Common Equity	atio
2 3 Common Equity	40.000/
3 Common Equity	48.60%
4	51.40%
Total	31.407
6	100.00%
7 8 9 9 10 10 11 12 12 12 14 15 14 15 15 16 16 17 16 17 17 17 18 18 18 18 18	100.00 /
Ratio	
9	
10	
11	
13	
13	
15	
16	
(1) - Adjustments: Long Term Debt: Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	
Long Term Debt: Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	
Long Term Debt: Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	
Long Term Debt: Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	
Long Term Debt: Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	
Long Term Debt: Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	
Long Term Debt: Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	
Long Term Debt: Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	
Long Term Debt: Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	
Long Term Debt: Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	
Long Term Debt: Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	
Convert PSCCC short-Term Debt to Long-Term Notes Payable to Subsidiaries 18 Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	
Notes Payable to Subsidiaries Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	111 170
Total Long Term Debt Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	3,444,473
Common Equity: PSCCC Dividend Eliminate Net Non-Utility Plant Eliminate Investment in Subsidiary Companies: Eliminate Other Comprehensive Income	3,118,704 3,563,177
PSCCC Dividend 28 Eliminate Net Non-Utility Plant (78 Eliminate Investment in Subsidiary Companies: (53 Eliminate Other Comprehensive Income	,505,177
PSCCC Dividend 28 Eliminate Net Non-Utility Plant (78 Eliminate Investment in Subsidiary Companies: (53 Eliminate Other Comprehensive Income	
Eliminate Net Non-Utility Plant (78 Eliminate Investment in Subsidiary Companies: (53 Eliminate Other Comprehensive Income	3,963,097
Eliminate Investment in Subsidiary Companies: (53 Eliminate Other Comprehensive Income	3,232,193)
Eliminate Other Comprehensive Income	3,052,020)
	,332,716
Eliminate Unappropriated Retained Earnings of NCI 71	,820,573
	5,001,687)
	,726,951)
	
Total Common Equity (36	3,896,465)
	· · · · · · · ·

Public S	Service Company o	f Colorado			
	partment Cost of Ca	apital			
At Dece	ember 31, 2001				
			(1)		
Line			Pro Forma	Adjusted	
No.	Description	Per Books	Adjustments	Capital	Ratio
4	Lawa Tarra Dahi	4 000 500 000	220 502 477	4 0 47 450 477	40.000/
2	Long Term Debt	1,620,590,000	226,563,177	1,847,153,177	48.60%
3	Common Equity	1,990,098,538	(36,896,465)	1,953,202,073	51.40%
4	Common Equity	1,990,090,000	(30,090,403)	1,933,202,073	31.4070
5	Total	3,610,688,538	189,666,712	3,800,355,250	100.00%
6	Total	0,010,000,000	100,000,712	0,000,000,200	100.0070
7					
8					
9					
10		Ratio			
11					
12	Long Term Debt	48.60%	7.31%	3.55%	
13					
14	Common Equity	51.40%	11.00%	5.65%	
15					
16	Total	100.00%		9.20%	
(1) - Adjustments:				
('	Long Term Debt:				
		CCC short-Term Debt to Lo	ong-Term		208,444,473
		le to Subsidiaries	3		18,118,704
	Total Long Term				226,563,177
	Common Equity:				
	PSCCC Divid				28,963,097
		t Non-Utility Plant			(78,232,193)
		estment in Subsidiary Con			(53,052,020)
		ner Comprehensive Income			4,332,716
		appropriated Retained Ear	rnings of NCI		71,820,573
		ner Investments at Cost			(6,001,687)
	Eliminate Oth	ner runas			(4,726,951)
	Total Common E	quity			(36,896,465)
	TOTAL COMMINON E	quity			(30,090,403)
					1

Public	Service Company of	of Colorado			
	al Department Cost	of Capital			
At Dec	ember 31, 2001				
			(1)		
Line			Pro Forma	Adjusted	
No.	Description	Per Books	Adjustments	Capital	Ratio
		4 000 500 000	000 500 477	4 0 47 450 477	10.000/
1	Long Term Debt	1,620,590,000	226,563,177	1,847,153,177	48.60%
2	O	4 000 000 500	(00,000,405)	4 050 000 070	E4 400/
3	Common Equity	1,990,098,538	(36,896,465)	1,953,202,073	51.40%
4 5	Total	3,610,688,538	189,666,712	2 900 255 250	100.00%
6	TOLAI	3,010,000,330	109,000,712	3,800,355,250	100.00%
7					
8					
9					
10		Ratio			
11		Ratio			
12	Long Term Debt	48.60%	7.31%	3.55%	
13	Long Tom Boot	10.0070	7.0170	0.0070	
14	Common Equity	51.40%	11.00%	5.65%	
15	Common Equity	0111070	1110070	0.0070	
16	Total	100.00%		9.20%	
		100.0070		0.2070	
(1	1) - Adjustments:				
Ì	Long Term Debt				
	Convert PS	CCC short-Term Debt to	Long-Term		208,444,473
	Notes Payab	le to Subsidiaries			18,118,704
	Total Long Term	Debt			226,563,177
	Common Equity:				
	PSCCC Divi	dend			28,963,097
		t Non-Utility Plant			(78,232,193)
		estment in Subsidiary C			(53,052,020)
		ner Comprehensive Inco			4,332,716
		appropriated Retained			71,820,573
		ner Investments at Cost			(6,001,687)
	Eliminate Ot	her Funds			(4,726,951)
	Total Common E	quity			(36,896,465)

	Service Company of Colorado pment of Weighted Cash Working Capital Fa	ctore - Electric			
12 Mor	phient of Weighted Cash Working Capital Fa hths Ended December 31, 2001	ctors - Electric			
12 14101	litis Ended December 31, 2001				
					CWC
Line					Weighted
No.	Description	Amount	Ratio	Factor	Factor
10.	200011511011	7.1104111	rtutio	1 40101	. 40101
1	Electric Energy Costs:				
2	Gas For Generation	178,173,791	17.69%	(0.003836)	(0.000679
3	Other Fossil Fuel	173,149,379	17.19%	0.025945	0.00446
4	Fuel Oil	317,590	0.03%	0.026055	0.00000
5	Purchased Power	655,610,161	65.09%	0.008986	0.00584
6	Total	1,007,250,921	100.00%		0.00963
7					
8	Per Book Electric O&M Expense:				
9	Labor O&M	138,325,545	37.94%	0.075863	0.02878
10	Other O&M	95,815,799	26.28%	0.025589	0.00672
11	Service Co. Charges	123,549,892	33.89%	0.015205	0.00515
12	Vacation Expense	6,858,952	1.88%	(1.134164)	(0.02132
13	Total	364,550,188	99.99%	,	0.01933
14					
15	Adjusted Electric O&M Expense:				
16	Labor O&M	122,749,717	36.87%	0.075863	0.02797
17	Other O&M	79,764,347	23.96%	0.025589	0.00613
18	Service Co. Charges	123,549,892	37.11%	0.015205	0.00564
19	Vacation Expense	6,858,952	2.06%	(1.134164)	(0.02336
20	Total	332,922,908	100.00%		0.01638
21					
22	Per Book Taxes Other than Income:				
23	Property Tax	43,190,162	81.71%	(0.700658)	(0.57250)
24	Payroll Tax	8,718,621	16.49%	0.064986	0.01071
25	Other	950,150	1.80%	0.025041	0.00045
26	Total	52,858,933	100.00%		(0.56134
27					
28	Pro Forma Taxes Other than Income:				
29	Property Taxes	49,844,812	83.75%	(0.700658)	(0.58680
30	Payroll Tax	8,718,621	14.65%	0.064986	0.00952
31	Other	950,150	1.60%	0.025041	0.00040
32	Total	59,513,583	100.00%		(0.576880
33					
34	Service Company O&M:				
35	Labor	51,737,463	41.88%	0.060658	0.02540
36	Other	71,812,429	58.12%	0.011753	0.00683
37	Total	123,549,892	100.00%		0.03223

Public Service Company of Colorado									
Development of Weighted Cash Working Capital Factors - Gas									
12 Mor	nths Ended December 31, 2001								
					CWC				
Line					Weighted				
No.	Description	Amount	Ratio	Factor	Factor				
1	Per Book Gas O&M Expense:								
2	Labor O&M	39,068,283	28.81%	0.070055	0.020183				
3	Other O&M	34,118,190	25.16%	0.019781	0.004977				
4	Service Co. Charges	60,112,233	44.33%	0.009397	0.004166				
5	Vacation Expense	2,298,920	1.70%	(1.139973)	(0.019380)				
6	Total	135,597,626	100.00%	` '	0.009946				
7									
8	Adjusted Gas O&M Expense:								
9	Labor O&M	39,068,283	32.17%	0.070055	0.022537				
10	Other O&M	19,970,314	16.44%	0.019781	0.003252				
11	Service Co. Charges	60,112,233	49.50%	0.009397	0.004652				
12	Vacation Expense	2,298,920	1.89%	(1.139973)	(0.021545)				
13	Total	121,449,750	100.00%	,	0.008896				
14									
15	Per Book Taxes Other than Income:								
16	Property Taxes	12,735,414	75.14%	(0.706466)	(0.530839)				
17	Payroll	3,897,041	22.99%	0.059178	0.013605				
18	Other	315,788	1.86%	0.019233	0.000358				
19	Total	16,948,243	99.99%		(0.516876)				
20									
21	Pro Forma Taxes Other than Income:								
22	Property Taxes	14,537,414	77.53%	(0.706466)	(0.547723)				
23	FICA	3,897,041	20.78%	0.059178	0.012297				
24	Other	315,788	1.68%	0.019233	0.000323				
25	Total	18,750,243	99.99%		(0.535103)				
26									
27	Service Company O&M:								
28	Labor	24,448,238	40.67%	0.060658	0.024670				
29	Other	35,663,995	59.33%	0.011753	0.006973				
30	Total	60,112,233	100.00%		0.031643				

Public Service Company of Colorado Development of Weighted Cook Working Conital Factors. Thormal									
Development of Weighted Cash Working Capital Factors - Thermal 12 Months Ended December 31, 2001									
12 Wor	iths Ended December 31, 2001								
					014/0				
					CWC				
Line					Weighted				
No.	Description	Amount	Ratio	Factor	Factor				
1	Per Book Thermal O&M Expense:								
2	Labor O&M	1,765,220	73.82%	0.073616	0.054343				
3	Other O&M	551,405	23.06%	0.023342	0.005383				
4	Service Co. Charges	11,058	0.46%	0.012959	0.000060				
5	Vacation Expense	63,628	2.66%	(1.136411)	(0.030229				
6	Total	2,391,311	100.00%		0.029557				
7									
8	Adjusted Thermal O&M Expense:								
9	Labor O&M	1,765,220	70.75%	0.073616	0.052083				
10	Other O&M	655,193	26.26%	0.023342	0.006130				
11	Service Co. Charges	11,058	0.44%	0.012959	0.000057				
12	Vacation Expense	63,628	2.55%	(1.136411)	(0.028978)				
13	Total	2,495,099	100.00%	` '	0.029292				
14									
15	Per Book Taxes Other than Income:								
16	Property Taxes	171,225	69.74%	(0.702904)	(0.490205)				
17	Payroll Taxes	68,053	27.72%	0.062740	0.017392				
18	Other	6,244	2.54%	0.022795	0.000579				
19	Total	245,522	100.00%		(0.472234				
20									
21	Pro Forma Taxes Other than Income:								
22	Property Taxes	188,225	71.70%	(0.702904)	(0.503982				
23	Payroll Taxes	68,053	25.92%	0.062740	0.016262				
24	Other	6,244	2.38%	0.022795	0.000543				
25	Total	262,522	100.00%		(0.487177				
26					,				
27	Service Company O&M:								
28	Labor	1,014	9.17%	0.060658	0.005562				
29	Other	10,044	90.83%	0.011753	0.01067				
30	Total	11,058	100.00%		0.016237				