

**Public Service Company of Colorado
Common Plant Allocation - Summary
as of December 31, 2014**

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	1,731,030	1,652,228	163	0
4								
5	303	Miscellaneous Intangible Plant	308,871,837	Schedule 2	213,970,790	92,234,621	590,862	2,075,556
6								
7	389-398	General	370,432,173	Schedule 3	276,295,459	93,374,373	293,941	468,401
8								
9								
10	Total Common Plant Included for Allocation Study		682,687,431		491,997,280	187,261,222	884,965	2,543,956
11								
12	303	Misc Intang Excluded - Former CIS Billing System	71,619	Schedule 2	0	0	0	0
13								
14	Total Common Plant		682,759,050					
15								
16	2014 Common Plant Allocation Percentages		100.0000%		72.0678%	27.4300%	0.1296%	0.3726%
17								
18	***2013 Percentages***				71.9833%	27.5527%	0.1072%	0.3568%
19								
20	Increase/Decrease in Percent from 2013				0.0845%	-0.1227%	0.0224%	0.0158%
21								
22	Allocation Method:							
23	THREEFAC = Gross Plant, Operating Revenue, and Labor Expense							
24	CUYEA = Customers - Beginning and Ending Average by Utility Department							