

P.O. Box 840  
Denver, CO 80201-0840

NATURAL GAS RATES  
SCHEDULE OF THERM CONVERSION FACTORS

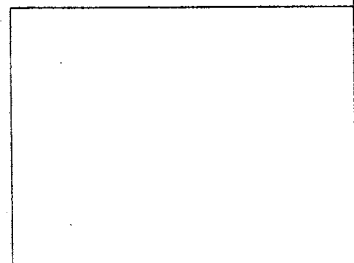
Energy Factors

The following is a summary of the currently effective Energy Factors utilized by the Company for the purpose of converting residential and commercial customer classes' metered volumes to therms. The Energy Factors shall be subject to quarterly revisions effective, January 1, April 1, July 1, and October 1 of each year, based upon an analysis of the Heating Values for each Btu Zone for the three-month period ending one month prior to these dates. Each proposed revision of the Energy Factors will be accomplished by filing an application and will be accompanied by such supporting data and information as the Commission may require from time to time.

Btu Zone	Energy Factor (F <sub>E</sub> )
Brush	1.0364
Denver	0.9841
Grand Junction	1.0149
Greasewood	1.1045
Merino	1.0379
Mountain	0.9685
Northern	1.0320
Pueblo	0.9999
Rifle-Vail	1.1011
Southern	0.9598
Sterling	0.9990

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ADVICE LETTER  
NUMBER \_\_\_\_\_

ISSUE  
DATE \_\_\_\_\_

DECISION  
NUMBER C02-356

VICE PRESIDENT,  
Policy Development

EFFECTIVE  
DATE April 1, 2002