

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

Cancels
Sheet No.

NATURAL GAS RATES
SCHEDULE OF THERM CONVERSION FACTORS

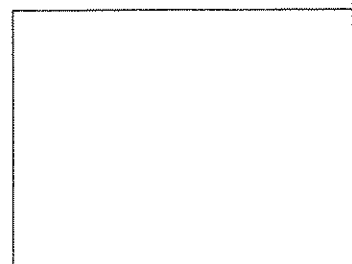
Energy Factors

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_E)
Brush	1.0100
Denver	0.9815
Grand Junction	1.0036
Greasewood	1.0874
Merino	1.0491
Mountain	0.9682
Northern	1.0664
Pueblo	0.9861
Rifle-Vail	1.0727
Southern	0.9778
Sterling	1.0001

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ADVICE LETTER
NUMBER _____

ISSUE
DATE _____

DECISION
NUMBER _____

VICE PRESIDENT,
Policy Development

EFFECTIVE
DATE January 1, 2007