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	1.0670
Denver	0.9930
Grand Junction	1.0330
Greasewood	1.0737
Merino	1.0366
Mountain	0.9807
Northern	1.0536
Pueblo	0.9874
Rifle-Vail	1.0674
Southern	0.9760
Sterling	0.9966

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(Continued on Sheet 13B)

ADVICE LETTER NUMBER

DECISION NUMBER MANAGING DIRECTOR, Government & Regulatory Affairs ISSUE DATE

EFFECTIVE July 1, 2008

____ DATE