

COLORADO NATURAL GAS, INC.
 P.O. Box 270868
 Littleton, CO 80127

CO PUC No. 2

Second Revised Sheet No. 4
 Cancells First Revised Sheet No. 4

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Key to Symbols of Revised Tariff Sheets

- I -- Indicates an increase
- R -- Indicates a reduction
- T -- Indicates a change in text but no change in rate
- N -- Indicates new rate or regulation
- C -- Indicates changed regulation
- S -- Indicates reissued matter (from another sheet)
- D -- Indicates discontinued rate or regulation
- A -- Indicates adjustment for roll-in of portions of the GCA
- Sub -- Indicates substitute

Second Amended Advice Letter Number 107 /s/ Kurt W. Adams Issue Date June 9, 2020

Kurt W. Adams, President and Chief Executive Officer
 7810 Shaffer Parkway, Ste.120, Littleton, CO 80127

Decision Number _____

Effective Date August 1, 2020

COLORADO NATURAL GAS, INC.
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Cancels Ninth Revised Sheet No. 8
Eighth Revised Sheet No. 8

Colorado PUC E-Filings System

NATURAL GAS RATES RATE SCHEDULE SUMMATION SHEET ALL DIVISIONS			
<u>RESIDENTIAL</u>			
<u>Rate Schedule</u>	<u>Type of Charge</u>	<u>Billing Units</u>	<u>Base Rate</u>
RG-M	Service and Facility	---	\$16.00
	Distribution Charge	Therms	\$1.1428
	Commodity Charge	Therms	Sheet No. 27
	Upstream Pipeline Charge	Therms	Sheet No. 27
	G-DSMCA	---	Sheet No. 28E
	Service Restitution Charge	---	Sheet No. 17
	TCJA Recovery Charge	Non-Volumetric	\$6.69
RG-EC	Service and Facility	---	\$14.00
	Distribution Charge	Therms	\$0.4392
	Commodity Charge	Therms	Sheet No. 27
	Upstream Pipeline Charge	Therms	Sheet No. 27
	S-DSMCA	---	Sheet No 28E
	Service Restitution Charge	---	Sheet No. 17
	TCJA Recovery Charge	Non-Volumetric	\$1.71
<u>COMMERCIAL</u>			
CG-M	Service and Facility	---	\$50.82
	Distribution Charge	Therms	\$1.1428
	Commodity Charge	Therms	Sheet No. 27
	Upstream Pipeline Charge	Therms	Sheet No. 27
	G-DSMCA	---	Sheet No. 28E
	Service Restitution Charge	---	Sheet No. 17
	TCJA Recovery Charge	Non-Volumetric	\$38.62
CG-EC	Service and Facility	---	\$27.00
	Distribution Charge	Therms	\$0.4392
	Commodity Charge	Therms	Sheet No. 27
	Upstream Pipeline Charge	Therms	Sheet No. 27
	G-DSMCA	---	Sheet No. 28E
	Service Restitution Charge	---	Sheet No. 17
	TCJA Recovery Charge	Non-Volumetric	\$3.78

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Cancels Ninth Revised Sheet No. 9
Eighth Revised Sheet No. 9

**NATURAL GAS RATES
 RATE SCHEDULE SUMMATION SHEET
 ALL DIVISIONS – CONT'D**

LARGE COMMERCIAL

LC-EC	Service and Facility	---	\$40.00
	Distribution Charge	Therms	\$0.4392
	Commodity Charge	Therms	Sheet No. 27
	Upstream Pipeline Charge	Therms	Sheet No. 27
	G-DSMCA	---	Sheet No. 28E
	Service Restitution Charge	---	Sheet No. 17
	TCJA Recovery Charge	Non-Volumetric	\$23.16

R

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Cancels Fourth Revised Sheet No. 30
Third Revised Sheet No. 30

NATURAL GAS RATES TAX CUTS AND JOBS ACT OF 2017 (“TCJA”) REFUND

The purpose of TCJA Refund is to place into effect certain adjustments to CNG’s rates to reflect the impacts of the federal TCJA. Specifically, this rate reflects the lower statutory federal corporate income tax rate of 21% and places into effect the following adjustment:

CNG placed into effect a refund to address any over collection of tax expense from January 1, 2018 through December 31, 2018 with an effective date of July 4, 2018. This adjustment was calculated using the net reduction in the total annual revenue requirements ordered in Proceeding No. 13AL-0153 using the difference between the federal corporate income tax laws in effect during the test year in that case and the federal corporate income tax laws in effect on January 1, 2018. CNG then recalculated volumetric charges using a GSRA that would have resulted from the settlement revenue requirement model in Proceeding No. 13AL-0153 at the lower federal corporate income tax rate then in effect. The refund of \$1,275,051 for the Mountain Division and \$103,790 for the Eastern Colorado Division was then applied to forecasted volumes.

This adjustment refunded the over collection from each rate class back to that rate class apportioned pro-ratably over variable charges and will be returned to customers over the period of July 4, 2018 to January 31, 2019. If the amounts refunded are more than \$5,000 different (higher or lower), CNG will true-up the adjustment through a rate rider in effect from May 1, 2019 through September 30, 2019.

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