

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

Sheet No. 13A
 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	1.0472
Denver	0.9853
Grand Junction	1.0314
Greasewood	1.0768
Merino	1.0464
Mountain	0.9681
Northern	1.0494
Pueblo	0.9703
Rifle-Vail	1.0773
Southern	0.9753
Sterling	0.9978

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ADVICE LETTER
 NUMBER _____

ISSUE
 DATE _____

DECISION
 NUMBER _____

VICE PRESIDENT,
 Policy Development

EFFECTIVE
 DATE April 1, 2007