

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

Sheet No. 13A

Cancels
Sheet No.NATURAL GAS RATES
SCHEDULE OF THERM CONVERSION FACTORSEnergy 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	1.0400
Denver	0.9893
Grand Junction	1.0240
Greasewood	1.0841
Merino	1.0500
Mountain	0.9776
Northern	1.0655
Pueblo	0.9889
Rifle-Vail	1.0723
Southern	0.9766
Sterling	0.9964

(Continued on Sheet 13B)

ADVICE LETTER
NUMBERISSUE
DATEDECISION
NUMBERVICE PRESIDENT,
Policy DevelopmentEFFECTIVE
DATE January 1, 2008I
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