

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

Cancels
Sheet No. _____

NATURAL GAS RATES
SCHEDULE OF THERM CONVERSION FACTORS

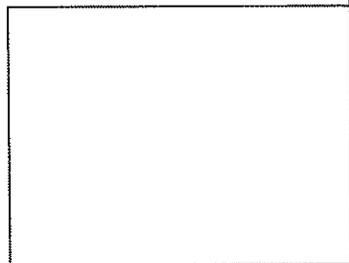
Energy Factors

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	1.0467
Denver	0.9904
Grand Junction	1.0455
Greasewood	1.0770
Merino	1.0217
Mountain	0.9828
Northern	1.0648
Pueblo	0.9933
Rifle-Vail	1.0632
Southern	0.9743
Sterling	0.9966

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ADVICE LETTER
NUMBER _____

ISSUE
DATE _____

DECISION
NUMBER _____

VICE PRESIDENT,
Rates & Regulatory Affairs

EFFECTIVE
DATE January 1, 2010