

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

Cancels
Sheet No.

NATURAL GAS RATES
SCHEDULE OF THERM CONVERSION FACTORS

Energy Factors

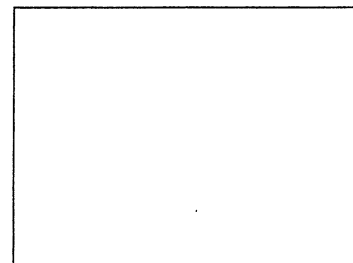
The following is a summary of the currently effective Energy Factors utilized by the Company for the purpose of converting residential and commercial customer classes' metered volumes to therms. The Energy Factors shall be subject to quarterly revisions effective, January 1, April 1, July 1, and October 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	1.0017
Denver	0.9927
Grand Junction	1.0191
Greasewood	1.1349
Merino	1.0298
Mountain	0.9778
Northern	1.0942
Pueblo	0.9853
Rifle-Vail	1.0762
Southern	0.9813
Sterling	1.0026

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(Continued on Sheet 13B)



ADVICE LETTER
NUMBER _____

ISSUE
DATE _____

DECISION
NUMBER _____

VICE PRESIDENT,
Policy Development

EFFECTIVE
DATE October 1, 2004