

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

Cancels
Sheet No.

NATURAL GAS RATES
SCHEDULE OF THERM CONVERSION FACTORS

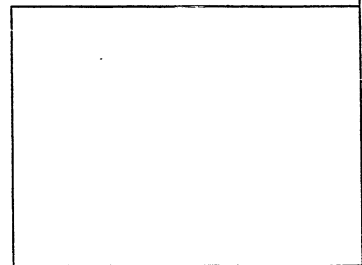
Energy Factors

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	1.0266
Denver	0.9796
Grand Junction	1.0091
Greasewood	1.0598
Merino	1.0263
Mountain	0.9633
Northern	1.0624
Pueblo	0.9813
Rifle-Vail	1.0872
Southern	0.9779
Sterling	1.0033

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ADVICE LETTER
NUMBER _____

ISSUE
DATE _____

DECISION
NUMBER _____

VICE PRESIDENT,
Policy Development

EFFECTIVE
DATE April 1, 2005