

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

Sheet No. 13A
Cancels
Sheet No. _____

NATURAL GAS RATES
SCHEDULE OF THERM CONVERSION FACTORS

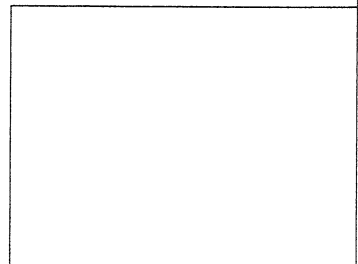
Energy Factors

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	1.0103
Denver	0.9916
Grand Junction	1.0124
Greasewood	1.0874
Merino	1.0283
Mountain	0.9842
Northern	1.0799
Pueblo	0.9845
Rifle-Vail	1.0825
Southern	0.9781
Sterling	1.0011

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ADVICE LETTER
NUMBER _____

ISSUE
DATE _____

DECISION
NUMBER _____

VICE PRESIDENT,
Policy Development

EFFECTIVE
DATE July 1, 2005