

Table of Contents

<u>Description</u>	<u>Sheet No.</u>	
Title Page.....	0	
Notice.....	1	
Table of Contents.....	2	
Tariff Change Symbols.....	3	
Territories Served.....	5	
Map.....	11	
STATEMENT OF RATES		
Gas Sales Rates.....	13	
Gas Transportation Service Rates.....	26	
Miscellaneous Service Fees.....	32	
GAS SALES RATES		
Residential Gas Service.....	35	
Small Commercial Gas Services.....	36	
Large Commercial Gas Services.....	37	
Irrigation and Seasonal Gas Services .....	38	
GAS TRANSPORTATION SERVICE RATES		
Small Commercial Transportation Service.....	41	
Large Commercial Transportation Service.....	42	
Irrigation and Seasonal Transportation Service .....	43	
GAS RATE ADJUSTMENTS		
Franchise Fee Surcharge.....	45	
Black Hills Energy Affordability Program ("BHEAP").....	49A	
Energy Assistance System Benefit Charge ("EASBC").....	50	
Demand Side Management Cost Adjustment ("DSMCA").....	51	
System Safety and Integrity Rider ("SSIR").....	54	
General Rate Schedule Adjustment ("GRSA").....	59	
Gas Cost Adjustment ("GCA").....	62	
Asset Optimization Plan ("AOP").....	66	
Gas Transportation Rate Adjustment ("GT-1").....	67	
Quality of Service Plan ("QSP").....	70	D

**Territories Served**

**Eastern GCA  
Region Base Rate Area 2**

C

Natural gas service is supplied in the following franchised cities, towns, and communities and / or adjacent fringe and rural territories.

<u>Locality</u>	<u>County</u>
Akron	Washington
Cheraw	Otero
Crowley	Crowley
Eckley	Yuma
Fleming	Logan
Fort Morgan	Morgan
Fowler	Otero
Haxtun	Phillips
Holyoke	Yuma
Iliff	Logan
Joes*	Yuma
Julesburg	Sedgwick
Kirk*	Yuma
La Junta	Otero
La Junta Gardens*	Otero
Las Animas	Bent
Manzanola	Otero
North La Junta*	Otero
Olney Springs	Crowley
Ordway	Crowley
Otis	Washington
Ovid	Sedgwick
Paoli	Phillips
Rocky Ford	Otero
Sterling**	Logan
Sugar City	Crowley
Swink	Otero
Wiggins**	Morgan
Wray	Yuma
Yuma	Yuma

\*Unincorporated

\*\*Customers served outside of city limits

M

**Territories Served**

**Eastern GCA Region  
Base Rate Area 3**

C

Natural gas service is supplied in the following franchised cities, towns, and communities and/or adjacent fringe and rural territories.

<u>Locality</u>	<u>County</u>
Arriba	Lincoln
Bethune	Kit Carson
Black Forest*	El Paso
Burlington	Kit Carson
Cascade – Chipita Park*	El Paso
Castle Pines	Douglas
Castle Rock	Douglas
Cheyenne Wells	Cheyenne
Divide*	Teller
Elizabeth	Elbert
Flagler	Lincoln
Fountain	El Paso
Franktown*	Douglas
Genoa	Lincoln
Gleneagle*	El Paso
Green Mountain Falls	El Paso
Hugo	Lincoln
Kiowa	Elbert
Larkspur	Douglas
Limon	Lincoln
Monument	El Paso
Palmer Lake	El Paso
Perry Park*	Douglas
Peyton*	El Paso
Ponderosa Park*	Elbert
Seibert	Kit Carson
Stratton	Kit Carson
The Pinery*	Douglas
Vona	Kit Carson
Woodland Park	Teller
Woodmoor*	El Paso
Security – Widefield*	El Paso

\*Unincorporated

**Territories Served**

**Eastern GCA Region Base Rate  
Area 1**

C

Natural gas service is supplied in the following franchised cities, towns, and communities and/or adjacent fringe and rural territories.

<u>Locality</u>	<u>County</u>
Dacono	Weld
Erie	Weld
Firestone	Weld
Fort Collins**	Larimer
Fredrick	Weld
Mead	Weld
Wattenberg*	Weld
Wellington	Larimer

\*Unincorporated

\*\*Customers served outside of city limits

**Territories Served**

**Western GCA Region Base  
Rate Area 2**

C

Natural gas service is supplied in the following franchised cities, towns, and communities and/or adjacent fringe and rural territories.

<u>Locality</u>	<u>County</u>
Bayfield	La Plata
Pagosa Springs	Archuleta

M

\*Unincorporated

\*\*Customers served outside of city limits

**Territories Served**

**Western GCA Region Base  
Rate Area 1**

C

Natural gas service is supplied in the following franchised cities, towns, and communities and /or adjacent fringe and rural territories.

<u>Locality</u>	<u>County</u>
Aspen	Pitkin
Avon**	Eagle
Basalt	Eagle
Carbondale	Garfield
Catherine*	Garfield
Cattle Creek*	Garfield
Cedaredge	Delta
Collbran	Mesa
Colona*	Ouray
Crawford	Delta
DeBeque	Mesa
Delta	Delta
Dotsero*	Eagle
Eagle	Eagle
Edwards*	Eagle
El Jebel*	Eagle
Glenwood Springs	Garfield
Gypsum	Eagle
Hotchkiss	Delta
Loghill Village*	Ouray
Montrose	Montrose
Mountain Village	San Miguel
Mulford*	Garfield

\*Unincorporated

\*\*Customers served outside of city limits

**Territories Served**

**Western GCA Region Base  
Rate Area 1 (continued)**

C

Natural gas service is supplied in the following franchised cities, towns, and communities and/or adjacent fringe and rural territories.

<u>Locality</u>	<u>County</u>
Naturita	Montrose
No Name*	Garfield
Norwood	San Miguel
Nucla	Montrose
Olathe	Montrose
Orchard City	Delta
Ouray	Ouray
Portland*	Ouray
Redvale*	Montrose
Ridgway	Ouray
Sawpit	San Miguel
Snowmass Village	Pitkin
Telluride	San Miguel
Woody Creek*	Pitkin

\*Unincorporated

STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

Class of Service and Type Charge	GCA Region		C
	Eastern	Western	
<b>Residential (R-1, R-1S) – Base Rate Area 1</b>			
<b>Per Month</b>			
Customer Charge*	\$12.00	\$12.00	
General Rate Schedule Adjustment (GRSA)	\$0.00	\$0.00	
Demand Side Management Cost Adjustment (DSMCA)	\$0.78	\$0.78	
Black Hills Energy Assistance Program (BHEAP)	\$0.30	\$0.30	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	\$0.81	
<b>Per Therm</b>			
Volumetric Charge*	\$0.26133	\$0.26133	
General Rate Schedule Adjustment (GRSA)	\$0.00000	\$0.00000	
Demand Side Management Cost Adjustment (DSMCA)	\$0.01776	\$0.01776	
Gas Cost Adjustment			
Commodity	\$0.18183	\$0.29824	R, R
Upstream Pipeline	\$0.17599	\$0.41792	R, R
Total Gas Adjustment	\$0.35782	\$0.76066	R, R
			D

\*See rate Adjustment and True-Up Condition on Sheet No. 61



STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

Class of Service and Type Charge	GCA Region		C
	Eastern	Western	
<hr/>			
<b>Residential (R-2) – Base Rate Area 2</b>			
<b>Per Month</b>			
Customer Charge*	\$12.00	\$12.00	
General Rate Schedule Adjustment (GRSA)	\$0.00	\$0.00	
Demand Side Management Cost Adjustment (DSMCA)	\$0.78	\$0.78	
Black Hills Energy Affordability Program (BHEAP)	\$0.30	\$0.30	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	\$0.81	
<b>Per Therm</b>			
Volumetric Charge*	\$0.54660	\$0.54660	
General Rate Schedule Adjustment (GRSA)	\$0.00000	\$0.00000	
Demand Side Management Cost Adjustment (DSMCA)	\$0.01776	\$0.01776	
System Safety and Integrity Rider (SSIR)	\$0.04290	\$0.04290	
Gas Cost Adjustment			
Commodity	\$0.18183	\$0.29824	R, I
Upstream Pipeline	\$0.17599	\$0.41792	R, I
Total Gas Cost Adjustment	\$0.35782	\$0.76066	R, I D

\*See Rate Adjustment and True-Up Condition on Sheet No. 61

STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

Class of Service and Type Charge	GCA Region		C
	Eastern	Western	
<b>Residential (R-3) – Base Rate Area 3</b>			
<b>Per Month</b>			
Customer Charge*	\$12.00	-	
General Rate Schedule Adjustment (GRSA)	\$0.00	-	
Demand Side Management Cost Adjustment (DSMCA)	\$0.78	-	
Black Hills Affordability Program (BHEAP)	\$0.30	-	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	-	
<b>Per Therm</b>			
Volumetric Charge*	\$0.23692	-	
General Rate Schedule Adjustment (GRSA)	\$0.00000	-	
Demand Side Management Cost Adjustment (DSMCA)	\$0.01776	-	
System Safety and Integrity Rider (SSIR)	\$0.00967	-	
Gas Cost Adjustment			
Commodity	\$0.18183	-	I
Upstream Pipeline	\$0.17599	-	I
Total Gas Cost Adjustment	\$0.35782	-	R D

\*See Rate Adjustment and True-Up Condition on Sheet No. 61

STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

Class of Service and Type Charge	GCA Region		C
	Eastern	Western	
Small Commercial (SC-1, SC-1S) – Base Rate Area 1			
Per Month			
Customer Charge*	\$22.00	\$22.00	
General Rate Schedule Adjustment (GRSA)	\$0.00	\$0.00	
Demand Side Management Cost Adjustment (DSMCA)	\$2.06	\$2.06	
Black Hills Energy Affordability Program (BHEAP)	\$0.58	\$0.58	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	\$0.81	
Per Therm			
Volumetric Charge*	\$0.24115	\$0.24115	
General Rate Schedule Adjustment (GRSA)	\$0.00000	\$0.00000	
Demand Side Management Cost Adjustment (DSMCA)	\$0.02435	\$0.02435	
Gas Cost Adjustment			
Commodity	\$0.18183	\$0.29824	R, R
Upstream Pipeline	\$0.17599	\$0.41792	I, R
Total Gas Cost Adjustment	\$0.35782	\$0.76066	R, R D

\*See Rate Adjustment and True-Up Conditions on Sheet No. 61

STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

Class of Service and Type Charge	GCA Region		C
	Eastern	Western	
<hr/>			
Small Commercial (SC-2) – Base Rate Area 2			
Per Month			
Customer Charge*	\$22.00	\$22.00	
General Rate Schedule Adjustment (GRSA)	\$0.00	\$0.00	
Demand Side Management Cost Adjustment (DSMCA)	\$2.06	\$2.06	
Black Hills Energy Affordability Program (BHEAP)	\$0.58	\$0.58	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	\$0.81	
Per Therm			
Volumetric Charge*	\$0.40268	\$0.40268	
General Rate Schedule Adjustment (GRSA)	\$0.00000	\$0.00000	
Demand Side Management Cost Adjustment (DSMCA)	\$0.02435	\$0.02435	
System Safety and Integrity Rider (SSIR)	\$0.03202	\$0.03202	
Gas Cost Adjustment			
Commodity	\$0.18183	\$0.29824	R, I
Upstream Pipeline	\$0.17599	\$0.41792	I, I
Total Gas Cost Adjustment	\$0.35782	\$0.76066	R, I D

\*See Rate Adjustment and True-Up Condition on Sheet No. 61

STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

Class of Service and Type Charge	GCA Region		C
	Eastern	Western	
Small Commercial (SC-3) – Base Rate Area 3			
Per Month			
Customer Charge*	\$22.00	-	
General Rate Schedule Adjustment (GRSA)	\$0.00	-	
Demand Side Management Cost Adjustment (DSMCA)	\$2.06	-	
Black Hills Energy Affordability Program (BHEAP)	\$0.58	-	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	-	
Per Therm			
Volumetric Charge*	\$0.16665	-	
General Rate Schedule Adjustment (GRSA)	\$0.00000	-	
Demand Side Management Cost Adjustment (DSMCA)	\$0.02435	-	
System Safety and Integrity Rider (SSIR)	\$0.00839	-	
Gas Cost Adjustment			
Commodity	\$0.18183	-	R
Upstream Pipeline	\$0.17599	-	R
Total Gas Cost Adjustment	\$0.35782	-	R
			D

\*See Rate Adjustment and True-Up Condition on Sheet No. 61

STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

Class of Service and Type Charge	GCA Region		C
	Eastern	Western	
Large Commercial (LC-1, LC-1S) – Base Rate Area 1			
Per Month			
Customer Charge*	\$120.00	\$120.00	
General Rate Schedule Adjustment (GRSA)	\$0.00	\$0.00	
Demand Side Management Cost Adjustment (DSMCA)	\$11.26	\$11.26	
Black Hills Energy Affordability Program (BHEAP)	\$4.50	\$4.50	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	\$0.81	
Per Therm			
Volumetric Charge*	\$0.17780	\$0.17780	
General Rate Schedule Adjustment (GRSA)	\$0.00000	\$0.00000	
Demand Side Management Cost Adjustment (DSMCA)	\$0.01508	\$0.01508	
Gas Cost Adjustment			
Commodity	\$0.18183	\$0.29824	R, R
Upstream Pipeline	\$0.17599	\$0.41792	R, R
Total Gas Cost Adjustment	\$0.35782	\$0.76066	R, R
			D

\*See Rate Adjustment and True-Up Condition on Sheet No. 61

STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

Class of Service and Type Charge	GCA Region		C
	Eastern	Western	
<hr/>			
Large Commercial (LC-2) – Base Rate Area 2			
Per Month			
Customer Charge*	\$120.00	\$120.00	
General Rate Schedule Adjustment (GRSA)	\$0.00	\$0.00	
Demand Side Management Cost Adjustment (DSMCA)	\$11.26	\$11.26	
Black Hills Energy Affordability Program (BHEAP)	\$4.50	\$4.50	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	\$0.81	
Per Therm			
Volumetric Charge*	\$0.26080	\$0.26080	
General Rate Schedule Adjustment (GRSA)	\$0.00000	\$0.00000	
Demand Side Management Cost Adjustment (DSMCA)	\$0.01508	\$0.01508	
System Safety and Integrity Rider (SSIR)	\$0.01751	\$0.01751	
Gas Cost Adjustment			
Commodity	\$0.18183	\$0.29824	R, I
Upstream Pipeline	\$0.17599	\$0.41792	I, I
Total Gas Cost Adjustment	\$0.35782	\$0.76066	R, I D

\*See Rate Adjustment and True-Up Condition on Sheet No. 61

STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

Class of Service and Type Charge	GCA Region		C
	Eastern	Western	
<b>Large Commercial (LC-3) – Base Rate Area 3</b>			
<b>Per Month</b>			
Customer Charge*	\$120.00	-	
General Rate Schedule Adjustment (GRSA)	\$0.00	-	
Demand Side Management Cost Adjustment (DSMCA)	\$11.26	-	
Black Hills Energy Affordability Program (BHEAP)	\$4.50	-	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	-	
<b>Per Therm</b>			
Volumetric Charge*	\$0.10495	-	
General Rate Schedule Adjustment (GRSA)	\$0.00000	-	
Demand Side Management Cost Adjustment (DSMCA)	\$0.01508	-	
System Safety and Integrity Rider (SSIR)	\$0.00441	-	
Gas Cost Adjustment			
Commodity	\$0.18183	-	R
Upstream Pipeline	\$0.17599	-	I
Total Gas Cost Adjustment	\$0.35782	-	R D

\*See Rate Adjustment and True-Up Condition on Sheet No. 61



STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

<u>Class of Service and Type Charge</u>	<u>GCA Region</u>		C
	<u>Eastern</u>	<u>Western</u>	
<b>Large Commercial Interruptible (LCI-3) – Base Rate Area 3</b>			
<b>Per Month</b>			
Customer Charge*	\$120.00	-	
General Rate Schedule Adjustment (GRSA)	\$0.00	-	
Demand Side Management Cost Adjustment (DSMCA)	\$11.26	-	
Black Hills Energy Affordability Program (BHEAP)	\$4.50	-	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	-	
<b>Per Therm</b>			
Volumetric Charge*	\$0.10495	-	
General Rate Schedule Adjustment (GRSA)	\$0.00000	-	
Demand Side Management Cost Adjustment (DSMCA)	\$0.01508	-	
System Safety and Integrity Rider (SSIR)	\$0.00441	-	
Gas Cost Adjustment			
Commodity	\$0.18183	-	R
Upstream Pipeline	\$0.17599	-	I
Total Gas Cost Adjustment	\$0.35782	-	R
			D

\*See Rate Adjustment and True-Up Condition on Sheet No. 61

STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

Class of Service and Type Charge	GCA Region		C
	Eastern	Western	
<b>Irrigation / Seasonal (I/S-1, I/S-1S) – Base Rate Area 1</b>			
<b>Per Month</b>			
Customer Charge*	\$100.00	\$100.00	
General Rate Schedule Adjustment (GRSA)	\$0.00	\$0.00	
Demand Side Management Cost Adjustment (DSMCA)	\$9.38	\$9.38	
Black Hills Energy Affordability Program (BHEAP)	\$1.63	\$1.63	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	\$0.81	
<b>Per Therm</b>			
Volumetric Charge*	\$0.09470	\$0.09470	
General Rate Schedule Adjustment (GRSA)	\$0.00000	\$0.00000	
Demand Side Management Cost Adjustment (DSMCA)	\$0.00468	\$0.00468	
Gas Cost Adjustment			
Commodity	\$0.18183	\$0.29824	R, R
Upstream Pipeline	\$0.17599	\$0.41792	R, R
Total Gas Cost Adjustment	\$0.35782	\$0.76066	R, R
			D

\*See Rate Adjustment and True-Up Condition on Sheet No. 61

STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

Class of Service and Type Charge	GCA Region		C
	Eastern	Western	
Irrigation / Seasonal (I/S-2) – Base Rate Area 2			
Per Month			
Customer Charge*	\$100.00	\$100.00	
General Rate Schedule Adjustment (GRSA)	\$0.00	\$0.00	
Demand Side Management Cost Adjustment (DSMCA)	\$9.38	\$9.38	
Black Hills Energy Affordability Program (BHEAP)	\$1.63	\$1.63	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	\$0.81	
Per Therm			
Volumetric Charge*	\$0.13100	\$0.13100	
General Rate Schedule Adjustment (GRSA)	\$0.00000	\$0.00000	
Demand Side Management Cost Adjustment (DSMCA)	\$0.00468	\$0.00468	
System Safety and Integrity Rider (SSIR)	\$0.02005	\$0.02005	
Gas Cost Adjustment			
Commodity	\$0.18183	\$0.29824	R, I
Upstream Pipeline	\$0.17599	\$0.41792	I, R
Total Gas Cost Adjustment	\$0.35782	\$0.76066	R, I D

\*See Rate Adjustment and True -Up Condition on Sheet No. 61

STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS SALES RATES

Class of Service and Type Charge	GCA Region		C
	Eastern	Western	
<b>Irrigation / Seasonal (I/S-3) – Base Rate Area 3</b>			
<b>Per Month</b>			
Customer Charge*	\$100.00	-	
General Rate Schedule Adjustment (GRSA)	\$0.00	-	
Demand Side Management Cost Adjustment (DSMCA)	\$9.38	-	
Black Hills Energy Affordability Program (BHEAP)	\$1.63	-	
Energy Assistance System Benefit Charge (EASBC)	\$0.81	-	
<b>Per Therm</b>			
Volumetric Charge*	\$0.04702	-	
General Rate Schedule Adjustment (GRSA)	\$0.00000	-	
Demand Side Management Cost Adjustment (DSMCA)	\$0.00468	-	
System Safety and Integrity Rider (SSIR)	\$0.00418	-	
Gas Cost Adjustment			
Commodity	\$0.18183	-	R
Upstream Pipeline	\$0.17599	-	I
Total Gas Cost Adjustment	\$0.35782	-	R D

\*See Rate Adjustment and True-Up Condition on Sheet No. 61

STATEMENT OF RATES  
RATE SCHEDULE SHEET  
GAS TRANSPORTATION SERVICE RATES

Footnotes for Transportation Service Sales on Sheet Nos. 27 through 29

Maximum rate will include General Rate Schedule Adjustment as summarized on Sheet No. 59:

Monthly Administrative Charge – Base Rate Area 1.....	\$50.00
Monthly Administrative Charge – Base Rate Area 2.....	\$50.00
Monthly Administrative Charge – Base Rate Area 3.....	\$50.00

Fuel Reimbursement Quantity:

Mainline customers.....	0.00%
All other customers .....	1.30%

Overrun Charges:

Authorized Overrun Charge .....	Volumetric Charge
Unauthorized Overrun Charge .....	\$ 2.50 per Therm

Other Rate Adjustments:

<u>Description</u>	<u>GCA Region</u>	<u>Sheet</u>	<u>Rate Per Therm</u>	
GT-1 Rate Adjustment	Eastern	67	\$0.00071	C, R

GAS RATE ADJUSTMENTS  
GAS COST ADJUSTMENT ("GCA")

APPLICABILITY

Rate schedules for natural gas sales service are subject to a GCA to reflect changes in the cost of purchased gas, as provided for herein. Different GCA amounts are applicable to the Eastern and Western GCA regions.

C  
C

The Eastern and Western GCA regions are effective with the April 1, 2025 GCA filing following a final Commission decision in Proceeding No. 23AL-0231G.

C  
C

FREQUENCY OF CHANGE

The GCA amounts shall be subject to revision annually on January 1, April 1, July 1, and October 1 of each year to reflect increases or decreases in gas costs, such as the cost of the gas commodity and Upstream Services. Additional GCA filings may be filed at other times to revise relevant tariff sheets provided that the resulting changes equate to at least one mill (\$0.001) per therm.

DETERMINATION OF GCA AMOUNTS

The GCA for region will be determined as follows using the following formula:

$$\text{Total GCA} = A + B$$

Where:

A = Total Current Forecasted Cost

B = Deferred Gas Cost

1. The Total Current Forecasted Cost for the period shall be determined by summing the following costs to be applicable during the GCA Effective Period:

- 1) Forecasted Gas Commodity Cost Component;
- 2) Forecasted Upstream Cost Component; and
- 3) Forecasted Gas Storage Inventory Cost Component.

- 1) The Forecasted Gas Commodity Cost Component shall be the cost of gas commodity, including appropriate adjustments for storage gas injections and withdrawals, approved hedging costs, and for exchange imbalances, which is projected to be incurred by the Company during GCA Effective Period and which is determined by using forecasted gas purchase quantity and forecasted purchase prices.

GAS RATE ADJUSTMENTS  
GAS COST ADJUSTMENT  
("GCA")  
(Continued)

DETERMINATION OF GCA AMOUNTS (Continued)

- 2) The Forecasted Upstream Cost Component shall be the total cost of upstream service charges including transmission, gathering, compression, balancing, treating, processing, and storage, net of any revenues from capacity releases under contract with the Company for the purpose of effectuating delivery of gas commodity. The Forecasted Upstream Cost Component shall be calculated by dividing the sum of Upstream costs for the twelve-month period starting at the GCA effective date divided by the sum of the forecasted for the twelve-month period starting at the GCA effective date.
- 3) The Forecasted Gas Storage Inventory Cost Component shall be the return associated with the Company's gas storage inventory for the regions with storage. The return shall be determined by applying the actual cost of short-term debt. Established based on an average daily rate of the previous calendar quarter, to the annual average of the forecasted monthly gas storage inventory balances for the GCA Effective Period.
2. The resulting Total Current Forecasted Cost is determined as follows: the summation of the three individual GCA components will be divided by the Colorado Jurisdictional Forecasted Sales Gas Quantity (adjusted for deviations from normal and other changes) for the GCA Effective Period to determine the applicable Total Current Forecasted Cost rate.
3. The Deferred Gas Cost will be determined based upon the balance of the historical incurred GCA expenses less the historical GCA recoveries as of the close of the most recent accounting period occurring at least 40 days prior to the date of the GCA filing (the Deferred Balance). The Deferred Balance includes any credits resulting from the Asset Optimization Plan ("AOP") or an Asset Management Agreement ("AMA"). The Company shall calculate the Deferred Balance as the aggregate total of the under- or over- recovered gas costs reflected in its Account No. 191, plus net interest on over-recovery (if applicable). The Deferred Balance amount shall be divided by the Colorado Jurisdictional Forecasted Sales Gas Quantity for the 12-month period beginning on the first day of the GCA Effective Period.
4. Rates will be calculated to the nearest tenth of one mill (\$0.0001) per therm in order to reflect the GCA rate adjustments on the same basis as the Company's rates are stated.
5. Actual Gas Costs include all costs properly included in FERC Accounts 800, 801, 802, 803, 804, 805, 806, 808, 809, and 823. Actual Gas Costs also include all costs and income associated with using various approved risk management tools, including a Commission-approved hedging program.
6. So long as the Company has a Commission-approved hedging program in place, the Company shall, no later than April 30 of each year, file a report with the Commission as required by the Commission-approved hedging program.
7. GCA Amount by GCA area shall not exceed the "GCA Maximum" amount as established on Sheet No. 65

D  
D

T

GAS RATE ADJUSTMENTS  
GAS COST ADJUSTMENT ("GCA")  
(Continued)

DETERMINATION OF GCA AMOUNTS (Continued)

8. GCA Amount by GCA area may be less than the "GCA Minimum" amount as established on Sheet No. 65. In the event GCA Amount is less than the "GCA Minimum", "GPRMR" surcharge applies to all GCA customers equal to the difference between the "GCA Minimum" less the GCA Amount.
9. If GCA Amount is greater than "GCA Minimum" and less than "GCA Midpoint", "GPRMR" surcharge applies to all GCA customers as established on Sheet No. 65.

INTEREST

Interest will be paid on any net over-recovered amounts calculated in accordance with the Commission's GCA rules.

TREATMENT OF REFUNDS

Refunds received from the Company's suppliers, including interest received thereon, will be refunded in accordance with all applicable laws and rules set forth by the Commission.

INFORMATION TO BE FILED WITH THE COMMISSION

Each GCA filing will be accomplished by filing an application or advice letter and attachments with the Commission as required by Commission GCA rules not less than two weeks prior to the proposed effective date of such filing. Such filing will be accompanied by all such supporting data, schedules, and information as may be required by the Commission from time to time.

ADDITIONAL FILINGS

The Company shall file with the Commission, on or before each June 1, a Gas Purchase Plan ("GPP"), in accordance with the Commission's rules. Annually, on or before October 1<sup>st</sup>, the Company shall file a Gas Purchase and Deferred Balance Report ("GPDBR"). The attachments filed with the GPDBR shall be as specified in the Commission's rules. The purpose of the GPDBR is to present the Company's actual purchases of gas commodity and Upstream Services during each month of the Gas Purchase Year ending the preceding June 30<sup>th</sup>. The Company shall also file any other reports as may be required by the Commission's GCA rules in compliance with such rules, as modified from time to time.

COMPLIANCE WITH COMMISSION RULES

The Company's GCA as set forth herein incorporates by reference the Commission's Rules Regarding Gas Cost Adjustment. Where not explicitly stated, the intent of the Commission's rules shall prevail in the event of errors or omissions.



GAS RATE ADJUSTMENTS  
GAS COST ADJUSTMENT ("GCA")  
(Continued)

GAS TRANSPORTATION RATE ADJUSTMENT ("GT-1")

The calculation of the Gas Transportation Rate Adjustment (GT-1) shall be included as a reduction in the calculation of the Forecasted Upstream Cost Component for the Eastern GCA Region retail customers. The derivation of the GT-1 rate shall be an additional attachment in the GCA application.

C

ASSET OPTIMIZATION PLAN CREDIT ("AOP Credit")

An AOP credit shall include 75% of the net monthly revenues generated under the Asset Optimization Plan ("AOP"). Additionally, the Company will credit 50% of any revenues generated under FERC-approved Asset Management Agreement(s) ("AMA").

SUMMARY TABLE

GCA Region	Current Forecasted Cost A	Deferred Gas Cost B	GCA C = A + B	
Eastern	\$0.48386	(\$1.2604)	\$0.35782	C, R, I, R D
Western	\$0.76647	(\$0.3869)	\$0.76066	C, R, I, R

GCA MINIMUM, MAXIMUM, AND MIDPOINT

GCA Minimum, Maximum and Midpoint shall be used in determining the Gas Price Risk Management Rider ("GPRMR").

GCA Region	Minimum GCA Amount	Midpoint GCA Amount	Maximum GCA Amount	
Eastern	\$0.35000	\$0.50000	\$0.66000	C, R, R D
Western	\$0.70000	\$0.90000	\$1.30000	C, I, I, R

If the calculated GCA Amount is between the Minimum GCA Amount and Midpoint GCA Amount, GPRMR rate of \$0.01/therm surcharged to customers.

C

GAS RATE ADJUSTMENTS  
GAS TRANSPORTATION RATE ADJUSTMENT ("GT-1")  
EASTERN GCA REGION

C

APPLICABILITY

This GT-1 determined hereunder shall be applied to the commodity charge established from time to time for transportation service under the Transportation Service Rate Schedule, for Shippers in the Eastern GCA Region.

C

COMPUTATION PERIOD AND FREQUENCY

Each year the Company shall make a filing with the Commission in which the Company will determine the GT-1 to be effective during the upcoming three-month period beginning on January 1, April 1, July 1 and October 1. This adjustment will be included in the Company's annual GCA filing. If at any time during this three-month period the Company experiences a change or changes in supplier rates, the cumulative effect of which is to produce an increase or decrease in total gas supply costs of at least one mill (\$0.001) per therm, the Company may determine new GT-1 surcharge rates incorporating this impact to be effective for the remainder of the three-month period.

[RESERVED FOR FUTURE USE]

D

[RESERVED FOR FUTURE USE]

D