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UTILITIES COMMISSION



## FERC FORM NO. 2: ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

This report is mandatory under the Natural Gas Act, Sections 10(a) and 16, and 18 CFR 260.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

**INTERMOUNTAIN GAS COMPANY**

Year of Report

**September 30, 2001**

INSTRUCTIONS FOR FILING THE  
FERC FORM NO. 2

GENERAL INFORMATION

I. Purpose

This form is designed to collect financial and operational information from major interstate natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is a nonconfidential public use form.

II. Who Must Submit

Each Major natural gas company which meets the filing requirements of 18 CFR 260.1 must submit this form.

NOTE: Major means having combined gas transported or stored for a fee exceeding 50 million Dth in each of the 3 previous calendar years.

III. What and Where to Submit

- (a) Submit the electronic medium in accordance with the procedures specified in 18 CFR § 385.2011 and an original and four (4) copies of this form to:

Office of the Secretary  
Federal Energy Regulatory Commission  
Washington, DC 20426

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any *annual* financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant  
Federal Energy Regulatory Commission  
Washington, DC 20426

- (c) For the CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with current standards of reporting which will:
- (i) contain a paragraph attesting to the conformity, in all material respects, of the schedules listed below with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

## GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform Systems of Accounts (18 CFR 201)(U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important.) The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use the current year amounts for statement of income accounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, either
  - (a) Enter the words "Not Applicable" on the particular page(s), or
  - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VII. below).
- VI. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ( ).
- VII. When making revisions, resubmit the electronic medium and only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation, page 1. Mail dated resubmissions to:  
Chief Accountant  
Federal Energy Regulatory Commission  
Washington, DC 20426
- VIII. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- IX. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- X. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XI. Report all gas volumes in MMBtu and Dth.
- XII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11) instead of the schedules in the FERC Form 2 if they are in substantially the same format.
- XIII. Report footnotes on pages 551 and 552. Sort data on page 551 by page number. Sort data on page 552 by footnote number. The page number component of the footnote reference is the first page of a schedule whether it is a single page schedule or a multi-page schedule. Even if a footnote appears on a later page of a multi-page schedule the footnote will only reference the first page of the schedule. The first page of a multi-page schedule now becomes a proxy for the entire schedule. For example, Gas Plant in Service ranges across pages 204 through 209. A footnote on page 207 would contain a page reference of 204.

FERC FORM NO. 2:  
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION

01 Exact Legal Name Respondent  
Intermountain Gas Company

02 Year of Report  
September 30, 2000

03 Previous Name and Date of Change (If name changed during year)  
None

04 Address of Principal Office at End of Year (Street, City, State, Zip Code)  
P.O. Box 7608 : 555 S. Cole Road, Boise, Idaho 83707

05 Name of Contract Person  
Scott Madison

06 Title of Contract Person  
Controller

07 Address of Contact Person (Street, City, State, Zip Code)  
P.O. Box 7608 : 555 S. Cole Road, Boise, Idaho 83707

08 Telephone of Contact Person, Including Area Code  
208-377-6000

09 This Report Is:  
(1) \* An Original  
(2) a Resubmission

10 Date of Report  
(Mo, Da, Yr)  
April 30, 2001

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including October 1 to including September 30 of the year of the report.

11 Name  
Scott Madison

12 Title  
Controller

13 Signature



14 Date Signed  
April 30, 2001

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent		This Report is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
LIST OF SCHEDULES (Natural Gas Company)				
Enter in column (d) the terms "none" "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks
	<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		
4	Security Holders and Voting Powers	107		
5	Important Changes During the Year	108		
6	Comparative Balance Sheet	110-113		
7	Statement of Income for the Year	114-116		
8	Statement of Retained Earnings for the Year	118-119		
9	Statement of Cash Flows	120-121		
10	Notes to Financial Statements	122		
	<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debts)</b>			
11	Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization, and Depletion	200-201		
12	Gas Plant in Service	204-209		
13	Gas property and Capacity Leased from Others	212		
14	Gas Property and Capacity Leased to Others	213		
15	Gas Plant Held for Future Use	214		
16	Construction Work in Progress--Gas	216		
17	General Description of Construction Overhead Procedure	218		
18	Accumulated Provision for Depreciation of Gas Utility Plant	219		
19	Gas Stored	220		
20	Investments	222-223		
21	Investments in Subsidiary Companies	224-225		
22	Prepayments	230		
23	Extraordinary Property Losses	230		
24	Unrecovered Plant and Regulatory Study Costs	230		
25	Other Regulatory Assets	232		
26	Miscellaneous Deferred Debits	233		
27	Accumulated Deferred Income Taxes	234-235		
	<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
28	Capital Stock	250-251		
29	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		
30	Other Paid-in Capital	253		
31	Discount on Capital Stock	254		
32	Capital Stock Expense	254		
33	Securities issued or Assumed and Securities Refunded or Retired During the year	255		
34	Long-Term Debit	256-257		
35	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		
36	Unamortized Loss and Gain on Reacquired Debt	260		
37	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report is: (1) * An Original (2) A Resubmission	Date of Report 09/30/01	Year of Report 09/30/01
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LIST OF SCHEDULES (Natural Gas Company) (Continued)

Enter in column (d) the terms "none" "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	BALANCE SHEET SUPPORTING SCHEDULES ( Liabilities and Other Credits) (Continued)			
38	Taxes Accrued, Prepaid, and Charged During Year	262-263		
39	Miscellaneous Current and Accrued Liabilities	268		
40	Other Deferred Credits	269		
41	Accumulated Deferred Income Taxes-Other Property	274-275		
42	Accumulated Deferred Income Taxes-Other	276-277		
43	Other Regulatory Liabilities	278		
	INCOME ACCOUNT SUPPORTING SCHEDULES			
44	Gas Operating Revenues	300-301		
45	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		
46	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305		
47	Revenues from Storage Gas of Others	306-307		
48	Other Gas Revenues	308		
49	Gas Operation and Maintenance Expenses	317-325		
50	Exchange and Imbalance Transactions	328		
51	Gas Used in Utility Operations	331		
52	Transmission and Compression of Gas by Others	332		
53	Other Gas Supply Expenses	334		
54	Miscellaneous General Expenses-Gas	335		
55	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
56	Particulars Concerning Certain Income Deduction and Interest Charge Accounts	340		
	COMMON SECTION			
57	Regulatory Commission Expenses	350-351		
58	Distribution of Salaries and Wages	354-355		
59	Charges for Outside Professional and Other Consultative Services	357		
	GAS PLANT STATISTICAL DATA			
60	Compressor Stations	508-509		
61	Gas Storage Projects	512-513		
62	Transmission Lines	514		
63	Transmission System Peak Deliveries	518		
64	Auxiliary Peaking Facilities	519		
65	Gas Account-Natural Gas	520		
66	System Map	522		
67	Footnote Reference	551		
68	Footnote Text	552		
69	Stockholders' Reports (check appropriate box)			
70	<input type="checkbox"/> Four Copies will be submitted			
71	<input type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent	This Report is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY			09/30/01

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Jeffery K. Lebens  
Senior Vice President - Finance and Administration, Treasurer  
P.O. Box 7608 ; 555 S. Cole Road  
Boise, Idaho 83707

2. Provide the name of the state under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

State of Idaho - October 12, 1950

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

The respondent is a public utility dedicated to providing high quality gas service through purchase, distribution, transportation, and sale of natural gas to residential, commercial and industrial customers throughout Southern Idaho.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements.

(1)  Yes... Enter the date when such independent accountant was initially engaged: \_\_\_\_\_  
(2)  No

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**CONTROL OVER RESPONDENT**

1. Report in Column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust

3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, and "I" for indirect, or a "J" for joint control.

Line No.	Company Name (A)	Type of control (b)	State of Incorporation (C)	Percent Voting Stock Owned (D)
1	Intermountain Industries, Inc.	Holding company	Idaho	100%
2				
3				
4				
5				

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) An Resubmission	Date of Report	Year of Report 09/30/01
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**CORPORATIONS CONTROLLED BY RESPONDENT**

- |  |  |
|--|--|
| <p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> | <p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p>4. In column (b) designate type of control of the respondent as "D" for direct, an "I" for indirect, or a "J" for joint control.</p> |
|--|--|

**DEFINITIONS**

- |  |   |
|--|---|
| <p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent</p> | <p>of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p> |
|--|---|

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1	NOT APPLICABLE				
2					
3					
4					
5					

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**SECURITY HOLDERS AND VOTING POWERS**

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (Whether voting trust, etc.), duration of trust and principal holders of beneficiary interest in the trust. If the stock book was not closed or a list of stockholders was compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting right explain in a supplemental statement the circumstances whereby such security become vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hand of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.  Total: By Proxy:	3. Give the date and place of such meeting.
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VOTING SECURITIES					
4. Number of votes as of (date):					
Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	1,513,060	1,513,060		
6	TOTAL number of security holders	1	1		
7	TOTAL votes of security holders listed below	1,513,060	1,513,060		
8	Voting power of Ten (10) Largest Security Holder				
9					
10					
11					
12	Intermountain Industries, Inc.				
13	P.O. Box 7608				
14	Boise, Idaho 83707	1,513,060	1,513,060		
15					
16					
17	Voting Power of				
18	Directors and Officers				
19					
20	Directors - None				
21					
22					
23	Officers - None				
24					
25					
26					

Name of Respondent	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report	
INTERMOUNTAIN GAS COMPANY			09/30/01	

**IMPORTANT CHANGES DURING THE YEAR**

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state the fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development,

- purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization of any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

1. None
2. None
3. None
4. None
5. None
6. None
7. None
8. None
9. None
10. None

11. All customers were effected by the Idaho Public Utilities Commission's authorization of the following price changes:  
 Effective Date: July 1, 2000      Annualized Revenue Increase: \$36,400,000

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of current Year (c)	Balance at End of Previous Year (d)
1	* UTILITY PLANT *			
2	Utility Plant (101-106, 114)	200-201	298,550,870	286,971,436
3	Construction Work in Progress (107)	200-201	330,748	143,504
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)	200-201	298,881,618	287,114,940
5	(Less) Accum. Provision . for Depr. Amort. Depl. (108, 111, 115)	200-201	(152,975,881)	(141,570,155)
6	Net Utility Plant (Enter Total of line 4 less 5)		145,905,737	145,544,785
7	Nuclear Fuel (120.1-120.4, 120.6)			
8	(Less) Accum. Provision . for Amort. of Nuclear. Fuel Assemblies. (120.5)			
9	Net Nuclear Fuel (Enter Total of line 7 less 8)			
10	Net Utility Plant (Enter Total of lines 6 and 9)		145,905,737	145,544,785
11	Utility Plant Adjustments (116)	122	1,465,945	1,465,945
12	Gas Stored-Base Gas (117.1)	220		
13	System Balancing Gas (117.2)	220		
14	Gas Stored in Reservoirs and Pipelines - Noncurrent (117.3)	220		
15	Gas Owned to System Gas (117.4)	220		
16	* OTHER PROPERTY AND INVESTMENTS *			
17	Nonutility Property (121)		8,314	10,262
18	(Less) Accum. Provision . for Depr. and Amortization. (122)		(8,314)	(10,262)
19	Investments in Associated Companies (123)	222-223		
20	Investment in Subsidiary Companies (123.1)	224-225		
21	(For Cost of Account 123.1, See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances			
23	Other Investments (124)	222-223	-	-
24	Special Funds (125-129)		259,237	251,505
25	TOTAL Other Property & Investments (Total of lines 17 - 20, 22 - 24)		259,237	251,505
26	* CURRENT AND ACCRUED ASSETS *			
27	Cash (131)		63	
28	Special Deposits (132-134)			
29	Working Funds (135)		6,084	5,822
30	Temporary Cash Investments (136)	222-223	804,602	727,516
31	Notes Receivable (141)		125,000	125,000
32	Customer Accounts Receivable (142)		1,110,901	(19,343)
33	Other Accounts Receivable (143)		1,474,851	1,064,249
34	(Less) Accum. Provision. for Uncollectible Acct.-Credit (144)		(1,002,638)	(525,000)
35	Notes Receivable from Associated Companies (145)			
36	Accounts Receivable from Assoc. Companies (146)		1,026	88,109
37	Fuel Stock (151)			
38	Fuel Stock Expense Undistributed (152)			
39	Residuals (Elec) and Extracted Products (Gas) (153)			
40	Plant Material and Operating Supplies (154)		1,113,849	1,394,357
41	Merchandise (155)			
42	Other Material and Supplies (156)			
43	Nuclear Materials Held for Sale (157)			
44	Allowances (158.1 and 158.2)			
45	(Less) Noncurrent Portion of Allowances			
46	Stores Expense Undistributed (163)			
47	Gas Stored Underground - Current (164.1)	220		-
48	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	3,567,926	2,560,447
49	Prepayments (165)	230	823,680	535,871
50	Advances for Gas (166 thru 167)	229		
51	Interest and Dividends Receivable (171)		281	(23,780)
52	Rents Receivable (172)			
53	Accrued Utility Revenues (173)			
54	Miscellaneous Current and Accrued Assets (174)			
55	TOTAL Current and Accrued Assets (total of lines 27 thru 54)		8,025,625	5,933,248

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (c)	Balance at End of Previous Year (d)
56	* DEFERRED DEBITS *			
57	Unamortized Debt Expense (181)	259	19,057	20,664
58	Extraordinary Property Losses (182.1)	230		
59	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
60	Other Regulatory Assets (182.3)	232		
61	Prelim. Survey and Investigation Charges (Electric) (183)	231		
62	Prelim. Survey. and Invest. Charges (Gas) (183.1, 183.2)	231		
63	Clearing Accounts (184)			-
64	Temporary Facilities (185)			
65	Miscellaneous Deferred Debits (186)	233	47,470,846	28,585,853
66	Deferred. Losses from Disposition of Utility Plant. (187)			
67	Research, Development, and Demonstration Expend. (188)	352-353		
68	Unamortized Loss on Reacquired Debt (189)	260	1,225,103	1,297,319
69	Accumulated Deferred Income Taxes (190)	234-235		-
70	Unrecovered Purchased Gas Costs (191)			
71	TOTAL Deferred Debits (Enter Total of lines 57 thru 70)		48,715,006	29,903,836
72	TOTAL Assets and other Debits (Enter Total of lines 10-15, 25, 55, and 71)		204,371,550	183,099,319

Name of Respondent		Date of Report	Year of Report	
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission	09/30/01	
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (c)	Balance At End of Previous Year (d)
1	* PROPRIETARY CAPITAL *			
2	Common Stock Issued (201)	250-251	1,513,060	1,513,060
3	Preferred Stock Issued (204)	250-251		
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	15,703,150	15,703,150
7	Other Paid-In Capital (208-211)	253	183,541	183,541
8	Installments Received on Capital Stock (212)	252		
9	(Less) discount on capital stock	254		
10	(Less) Capital Stock Expense (214)	254	(1,077,741)	(1,077,741)
11	Retained Earnings (215, 215.1, 216)	118-119	53,587,129	51,980,996
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	-	69,909,139	68,303,006
15	* LONG-TERM DEBT *			
16	Bonds (221)	256-257	58,000,000	58,000,000
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224)	256-257		0
20	Unamortized Premium on Long-Term Debt (225)	258-259		
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	258-259		
22	(Less) Current Portion of Long-Term Debt			
23	TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)	-	58,000,000	58,000,000
24	* OTHER NONCURRENT LIABILITIES *			
25	Obligations Under Capital Leases - Noncurrent (227)	-		
26	Accumulated Provision for Property Insurance (228.1)	-		
27	Accumulated Provision for Injuries and Damages (228.2)	-		
28	Accumulated Provision for Pensions and Benefits (228.3)	-	662,074	654,974
29	Accumulated Miscellaneous Operating Provisions (228.4)	-		
30	Accumulated Provision for Rate Refunds (229)	-		
31	TOTAL Other Noncurrent Liab. (Enter Total of lines 25 thru 30)	-	662,074	654,974

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at End of Current Year (c)	Balance at End of Previous Year (d)
32	* CURRENT AND ACCRUED LIABILITIES *			
33	Current Portion of Long-Term Debt			
34	Notes Payable (231)		26,000,000	12,000,000
35	Accounts Payable (232)		17,103,712	15,194,669
36	Notes Payable to Associated Companies (233)			
37	Accounts Payable to Associated Companies (234)		2,319,046	1,676,036
38	Customer Deposits (235)		361,694	168,536
39	Taxes Accrued (236)	262-263	(4,110,360)	(521,538)
40	Interest Accrued (237)		225,746	194,393
41	Dividends Declared (238)			
42	Matured Long-Term Debt (239)			
43	Matured Interest (240)			
44	Tax Collections Payable (241)			
45	Miscellaneous Current and Accrued Liabilities (242)	268		
46	Obligations Under Capital Leases-Current (243)			
47	TOTAL Current & Accrued Liab. (Enter Total of lines 33 thru 46)		41,899,839	28,712,096
48	* DEFERRED CREDITS *			
49	Customer Advances for Construction (252)		2,593,946	2,491,372
50	Accumulated Deferred Investment Tax Credits (255)		4,453,408	4,773,158
51	Deferred Gains from Disposition of Utility Plant (256)			
52	Other Deferred Credits (253)	269	5,514,711	5,492,863
53	Other Regulatory Liabilities (254)	278		
54	Unamortized Gain on Reacquired Debt (257)	260		
55	Accumulated Deferred Income Taxes (281-283)	274-277	21,338,434	14,671,850
56	TOTAL Deferred Credits (Enter Total of lines 49 thru 55)		33,900,499	27,429,243
57	TOTAL Liabilities & Other Credits (Enter Total of lines 14, 23, 31, 47, and 56)		204,371,550	183,099,319

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9 and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	* UTILITY OPERATING INCOME *			
2	Operating Revenues (400)	300-301	214,917,373	137,909,111
3	Operating Expenses			
4	Operating Expenses (401) & Sub. Fin. Exp. (416)	317-325	173,959,955	103,376,804
5	Maintenance Expenses (402)	317-325	2,567,541	2,203,299
6	Depreciation Expense (403)	336-338	11,796,151	11,010,611
7	Amort. & Depl. of Utility Plant (404-405)	336-338	26,033	26,033
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	8,246,708	6,251,166
14	Income Taxes - Federal (409.1)	262-263	238,949	(944,502)
15	- Other (409.1)	262-263	51,837	(227,240)
16	Provision for Deferred Inc. Taxes (410.1)	234-235	30,595,888	13,532,088
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235	(25,893,732)	(8,251,731)
18	Investment Tax Credit Adj. - Net (411.4)		(319,750)	(331,025)
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		201,269,581	126,645,503
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 116, line 25)		13,647,792	11,263,608

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01	
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STATEMENT OF INCOME FOR THE YEAR (Continued)

4. Explain in a footnote if the previous year's figures are different from those reported in prior reports.

5. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
		214,917,373	137,909,111			2
						3
		173,959,955	103,376,804			4
		2,567,541	2,203,299			5
		11,796,151	11,010,611			6
		26,033	26,033			7
		-	-			8
		-	-			9
		-	-			10
		-	-			11
		-	-			12
		8,246,708	6,251,166			13
		238,949	(944,502)			14
		51,837	(227,240)			15
		30,595,888	13,532,088			16
		(25,893,732)	(8,251,731)			17
		(319,750)	(331,025)			18
		-	-			19
		-	-			20
		-	-			21
		-	-			22
		201,269,581	126,645,503			23
		13,647,792	11,263,608			24

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried fwd. from page 114)		13,647,792	11,263,608
26	* OTHER INCOME AND DEDUCTIONS *			
27	Other Income			
28	Nonutility Operating Income			
29	Rev. From Merchandising, Jobbing & Contract Work (415)		846,647	
30	(Less) Costs & Exp. of Merch., Job. & Contr. Work (416)		(759,812)	
31	Revenues From Nonutility Operations (417)		1,152	1,346
32	(Less) Expenses of Nonutility Operations (417.1)		328	782
33	Nonoperating Rental Income (418)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)		42,466	126,272
36	Allow. for Other Funds Used During Construction (419.1)			
37	Miscellaneous Nonoperating Income (421)		132	4,759
38	Gain on Disposition of Property (421.1)			
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		130,914	133,159
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)			
43	Miscellaneous Income Deductions (426.1-426.5)	340	210,422	155,793
44	TOTAL Other Inc. Deductions (Total of lines 41 thru 43)	340	210,422	155,793
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	56	65
47	Income Taxes-Federal (409.2)	262-263	(26,942)	(4,011)
48	Income Taxes-Other (409.2)	262-263	1,092	521
49	Provision for Deferred Inc. Taxes (410.2)	234-235	0	0
50	(Less) Provision for Deferred Income Taxes-Cr.(411.2)	234-235		
51	Investment Tax Credit Adj.-Net (411.5)			
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Inc. & Deduct. (Total of 46 thru 52)		(25,794)	(3,425)
54	Net Other Inc. & Deduct. (Enter Total of lines 39,44,53)		(53,714)	(19,209)
55	* INTEREST CHARGES *			
56	Interest on Long-Term Debt (427)		4,210,800	4,210,800
57	Amort. of Debt Disc. and Expense (428)	258-259	1,608	1,608
58	Amort. of Loss on Reacquired Debt (428.1)		72,216	72,216
59	(Less) Amort. of Premium on Debt-Credit (429)	258-259		
60	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)			
61	Interest on Debt to Assoc. Companies (430)	340		
62	Other Interest Expense (431)	340	(283,596)	(264,069)
63	(Less) Allow. for Borr. Funds Used During Constr.-Cr.(432)		(13,081)	(73,394)
64	Net Interest Charges (Enter Total of lines 56 thru 63)		3,987,947	3,947,161
65	Income Before Extraord. Items (Total of lines 25, 54 & 64)		9,606,131	7,297,238
66	* EXTRAORDINARY ITEMS *			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraord. Items (Enter Total of line 67 less line 68)			
70	Income Taxes-Federal and Other (409.3)	262-263		
71	Extraord. Items After Taxes (Total of line 69 less line 70)			
72	Net Income (Enter Total of lines 65 and 71)		9,606,131	7,297,238

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
STATEMENT OF RETAINED EARNINGS FOR THE YEAR				
1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.		3. State the purpose and amount for each reservation or appropriation of retained earnings.		
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).		4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.		
		5. Show dividends for each class and series of capital stock.		
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year Amount (in dollars) (c)	Previous Year Amount (in Dollars) (d)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)				
1	Balance - Beginning of Year		51,980,996	49,683,758
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
3.01	Credit:			
3.02	Credit:			
3.03	Credit:			
3.04	Credit:			
3.05	Credit:			
4	TOTAL Credits to Retained Earnings(Acct.439) (Total of lines 3.01 thru 3.05)			
4.01	Debit:			
4.02	Debit:			
4.03	Debit:			
4.04	Debit:			
4.05	Debit:			
5	TOTAL Debits to Retained Earnings(Acct.439) (Total of lines 4.01 thru 4.05)			
6	Balance Transferred from Income (Account 433 less Account 418.1)		9,606,132	7,297,238
7	Appropriations of Retained Earnings (Account 436)			
7.01				
7.02				
7.03				
7.04				
8	TOTAL Appropriations of Retained Earnings(Acct.436) (Lines 7.01 thru 7.04)			
9	Dividends Declared - Preferred Stock (Account 437)			
9.01				
9.02				
9.03				
9.04				
10	TOTAL Dividends Declared-Preferred Stock(Acct.437) (Lines 9 thru 9.04)			
11	Dividends Declared - Common Stock (Account 438)		(8,000,000)	(5,000,000)
11.01				
11.02				
11.03				
11.04				
12	TOTAL Dividends Declared-Common Stock(Acct.438) (Lines 11.01 thru 11.04)		(8,000,000)	(5,000,000)
13	Transfers from Acct.216.1,Unappropriated Undistributed Subsidiary Earnings			
14	Balance-End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12 and 13)		53,587,128	51,980,996

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

6. Show separately the state and federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.  
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.  
8. At lines 3, 4, 7, 9, 11, and 15, add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, e.g., 3.01, 3.02, etc.

Line No.	Item (a)	Current Year Amount (in dollars) (b)	Previous Year Amount (in dollars) (c)
	APPROPRIATED RETAINED EARNINGS (Account 215)  State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.		
15.01			
15.02			
15.03			
15.04			
15.05			
15.06			
15.07			
15.08			
16	TOTAL Appropriated Retained Earnings (Account 215)		
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1) State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.		
17	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		
18	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter total of lines 16 & 17)		
19	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total lines 14 & 18)	53,587,128	51,980,996
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
20	Balance - Beginning of Year (Debit or Credit)		
21	Equity in Earnings for Year (Credit) (Account 418.1)		
22	(Less) Dividends Received (Debit)		
23	Other Changes (Explain) *		
24	Balance - End of Year		

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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STATEMENT OF CASH FLOWS

1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.  
2. Under "Other" specify significant amounts and group others.

3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (line 72(c) on page 116)	9,606,131	7,297,238
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	12,352,870	11,537,958
5	Amortization of (Specify): (See page 123)	99,857	99,857
5.01			
5.02			
6	Deferred Income Taxes (Net)	4,028,784	5,280,357
7	Investment Tax Credit Adjustments (Net)	(319,750)	(331,025)
8	Net (Increase) Decrease in Receivables and Cost of Gas Delivered But Unbilled	(1,140,760)	(1,241,300)
9	Net (Increase) Decrease in Inventory	(726,971)	2,212,705
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (decrease) in Payables, Accrued Expenses and Prepayments	(812,280)	(1,512,539)
12	Net (Increase) decrease in Other Regulatory Assets		
13	Net Increase (Decrease) in Other Regulatory Liabilities		
14	(Less) Allowance for Funds Used During Construction	0	0
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other: Deferred Gas Costs	(16,766,316)	(15,481,462)
16.01	Other assets and liabilities	503,434	671,419
16.02	Net gain on disposal of property		
18	Net Cash Provided by (Used in) Operating Activities (Enter Total of lines 2 thru 16)	6,824,998	8,533,208
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(13,045,565)	(18,809,733)
23	Gross Additions to Nuclear Fuel		
24	Gross Additions to Common Utility Plant		
25	Gross Additions to Nonutility Plant		
26	(Less) Allowance for Funds Used During Construction	0	0
27	Other:		
27.01			
27.02			
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(13,045,565)	(18,809,733)
29			
30	Acquisition of Other Noncurrent Assets (d) Special Funds	(7,732)	(21,682)
31	Proceeds from Disposal of Noncurrent Assets (d) Fixed Assets Net of Cost of Removal	305,709	125,951
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities  
Include at Other (line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.  
Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:  
(a) Net proceeds or payments.  
(b) Bonds, debentures and other long-term debt.  
(c) Include commercial paper.  
(d) Identify separately such items as investments, fixed assets, intangibles, etc.  
6. Enter on page 122 clarifications and explanations.  
7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.

Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes)	Current Year Amount (b)	Previous Year Amount (c)
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (increase) Decrease in Receivables		
44	Net (increase) Decrease in Inventory		
45	Net (increase) Decrease in Allowances Held for Speculation		
46	Net (increase) Decrease in Payables and Accrued Expenses		
47	Other:		
47.01			
47.02			
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 through 47)	(12,747,588)	(18,705,464)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)	14,000,000	12,000,000
54	Preferred Stock, net of gain on reacquisition		
55	Common Stock		
56	Other:	-	-
56.01			
57	Net Increase in Short-Term Debt (c)		
58	Other:		
58.01			
58.02			
59	Cash Provided by Outside Sources (Total of lines 53 through 58)	14,000,000	12,000,000
60	Payments for Retirement of:		
61	Long-Term Debt		
62	Preferred Stock, net of gain on reacquisition		
63	Common Stock		
64	Other:		
65.01			
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock	(8,000,000)	(5,000,000)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 through 69)	6,000,000	7,000,000
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of lines 18, 49 and 71)	77,410	(3,172,256)
75			
76	Cash and Cash Equivalents at Beginning of Year	733,340	3,905,595
77			
78	Cash and Cash Equivalents at End of Year	810,750	733,339

Name of Respondent	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY			09/30/01

**NOTES TO FINANCIAL STATEMENTS**

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the year, and Statement of Cash Flow, or any account thereof, Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. q and, in addition disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.
4. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
5. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporations(s), and distributions of capital.
7. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
8. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
9. Explain concisely only those significant changes in accounting methods made during the year which has an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

**1. Balance Sheet**

**Accounts 186 Miscellaneous Deferred Debits and 253 Other Deferred Credits**

The Respondent follows the Statement of Financial Accounting Standard No. 109 ("SFAS 109"), which requires that the Respondent compute deferred income taxes on the temporary differences between the book basis and tax basis of assets and liabilities. Due to the effects of regulation on the Respondent, certain adjustments made to deferred income taxes to reflect the adoption of SFAS 109 are, in turn, reflected as a regulatory asset or liability. The Respondent has recorded a deferred regulatory asset of \$ 4,627,318 and a deferred regulatory liability of \$ 5,300,689. The regulatory asset is reported in Miscellaneous Deferred Debits and the regulatory liability is recorded in Other Deferred Credits.

2. See Page 108 for disclosure contingency.

Name of Respondent	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY			09/30/01

NOTES TO FINANCIAL STATEMENTS

3. PENSION PLANS & PBOP

The Respondent's Pension, Savings and Profit Sharing Plan is a defined contribution plan under Internal Revenue Code 401(k) which covers substantially all of the employees of the Respondent, except those who are currently members of the collective bargaining unit and are covered under its separate pension plan. The Respondent contributes 6% of base pay into the participant's individual account. In addition, the Respondent will match \$1 of each \$2 of pre-tax contributions made by the participant, up to 4% of the participants base pay. The Respondent's contribution to the Plan was \$896,000.

The Respondent provides medical benefits to its retired employees through participation in the Intermountain Gas Employee Benefit Trust ("the Trust"). Benefits provided through the Trust are funded primarily by the company and, to a lesser degree, from premiums paid by the plan participants. Retirees participate in one of three plans. Certain past retirees receive medical and dental benefits while others receive only medical benefits. Both groups contribute a premium toward the cost of the coverage. Current retirees will receive medical benefits in return for a premium until age 65 at which time they will receive a portion of the cost of a Medicare supplement and no other benefits.

The Respondent accrues postretirement benefit costs, including retiree health care costs over each retiree's working life. For years prior to 1996, postretirement costs were recorded at the time the benefits were provided. Postretirement benefit costs incurred, but not accrued, prior to 1996 are being amortized over a 20 year period. A discount rate of 7.75% was adopted effective September 30, 2000. The initial trend rate for medical costs was 10.0%, which is assumed to decrease ratably over the next ten years to 5.0%. A 1% increase in the trend rate for medical costs would have increased the September 30, 2001 benefit obligation by \$969,000 and postretirement health care expense for the year by \$135,000.

The Respondent's policy is to fund its obligations for postretirement health care benefits in an amount equal to its book expense, to the extent tax advantaged. For the year the Respondent funded \$462,000 into the Trust, from which it paid current year benefits of \$455,000. The values of the current year investments was \$2,866,000, of which \$2,485,000 was in unrealized losses. The trust invests funds not otherwise required to meet current benefits requirements in an investment fund, which is composed primarily of U.S. based publicly traded stock. The Respondent assumes the long-term return on assets invested in the plan will be approximately 8%. For the year ended September 30, 2001 the return on assets invested in the Trust was approximately (46%), annualized.

The componets of postretirement health care benefit obligation are:

Accumulated postretirement health care obligation	\$	(7,645,000)
Fair value of plan assets		<u>2,866,000</u>
Funded status of the plan	\$	<u>(4,779,000)</u>
Accrued benefit cost recognized on the Balance Sheet	\$	<u>462,000</u>

4. Not applicable

5. Statement of Retained Earnings

Under the terms of the Senior Debentures ("Debentures"), the Respondent's retained earnings are restricted as to the payment of cash dividends on common stock. At September 30, 2000, \$24,724,000 of the Respondent's retained earnings are available for the payment of dividends.

6. Not applicable

7. Not applicable

8. Not applicable

9. Not applicable

Page 120, Instruction 3

Interest paid, net of amount capitaliz \$ 5,539,000  
Income taxes paid \$ 4,500,000

Name of Respondent		This Report	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	300,016,815		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	300,016,815		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	330,748		
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	300,347,563		
14	Accum. Prov. for Depr., Amort., & Depl.	(152,975,881)		
15	Net Utility Plant (Enter Total of line 13 less 14)	147,371,682		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service			
18	Depreciation	(152,444,145)		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	(531,736)		
22	TOTAL in Service (Enter Total of lines 18 thru 21)	(152,975,881)		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.			
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	(152,975,881)		

Name of Respondent	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report	
INTERMOUNTAIN GAS COMPANY			09/30/01	
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)				
Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				1
				2
	300,016,815			3
				4
				5
				6
				7
	300,016,815			8
				9
				10
	330,748			11
				12
	300,347,563			13
	(152,975,881)			14
	147,371,682			15
				16
				17
	(152,444,145)			18
				19
				20
	(531,736)			21
	(152,975,881)			22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
	(152,975,881)			33

Name of Respondent	This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY	(1) * An Original (2) A Resubmission		09/30/01

**GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106)**

<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries</p>	<p>in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on a estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d),</p>
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Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	2,506	
3	302 Franchises and Consents	429,487	
4	303 Miscellaneous Intangible Plant	586,739	
5	TOTAL Intangible Plant	1,018,732	
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands		
9	325.2 Producing Leaseholds		
10	325.3 Gas Rights		
11	325.4 Rights-of-Way		
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structures		
14	327 Field Compressor Station Structures		
15	328 Field Meas. and Reg. Sta. Structures		
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction		
18	331 Producing Gas Wells-Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Meas. and Reg. Sta. Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration & Devel. Costs		
26	TOTAL Production and Gathering Plant		
27	PRODUCTS EXTRACTION PLANT		
28	340 Land and Land Rights		
29	341 Structures and Improvements		
30	342 Extraction and Refining Equipment		
31	343 Pipe Lines		
32	344 Extracted Products Storage Equipment		
33	345 Compressor Equipment		

Name of Respondent	This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY	(1) * An Original (2) A Resubmission		09/30/01

**GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)**

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year/  
 6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplementary statement showing substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.  
 8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			2,506	2
			429,487	3
			586,739	4
			1,018,732	5
				6
				7
				8
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Name of Respondent		This Report Is:	Date of Report	Year Ending
Intermountain Gas Company		(1) * An Original (2) A Resubmission		09/30/01
GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
34	346 Gas Measuring and Regulating Equipment			
35	347 Other Equipment			
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)			
37	TOTAL Natural Gas Production Plant (Enter Total of lines 26 and 36)			
38	Manufactured Gas Production Plant (Submit Supplementary Statement)			
39	TOTAL Production Plant (Enter Total of lines 37 and 38)			
40	NATURAL GAS STORAGE AND PROCESSING PLANT			
41	Underground Storage Plant			
42	350.1 Land			
43	350.2 Rights-of-Way			
44	351 Structures and Improvements			
45	352 Wells			
46	352.1 Storage Leaseholds and Rights			
47	352.2 Reservoirs			
48	352.3 Non-recoverable Natural Gas			
49	353 Lines			
50	354 Compressor Station Equipment			
51	355 Measuring and Regulating Equipment			
52	356 Purification Equipment			
53	357 Other Equipment			
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)			
55	Other Storage Plant			
56	360 land and Land Rights		91,904	
57	361 Structures and Improvements		643,084	
58	362 Gas Holders		2,113,334	
59	363 Purification Equipment		521,753	
60	363.1 Liquefaction Equipment		888,760	
61	363.2 Vaporizing Equipment		939,888	
62	363.3 Compressor Equipment		1,593,673	
63	363.4 Measuring and Regulating Equipment		25,724	
64	363.5 Other Equipment		459,717	
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)		7,277,837	
66	Base Load Liquefied Natural Gas Terminating and Processing Plant			
67	364.1 Land and Land Rights			
68	364.2 Structures and Improvements			
69	364.3 LNG Processing Terminal Equipment			
70	364.4 LNG Transportation Equipment			
71	364.5 Measuring and Regulating Equipment			
72	364.6 Compressor Station Equipment			
73	364.7 Communications Equipment			
74	364.8 Other Equipment			
75	TOTAL Base Load Liquefied Nat'l Gas, Terminating and Processing Plant (lines 67-74)			
76	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 54, 65 and 75)			
77	TRANSMISSION PLANT			
78	365.1 Land and Land Rights			
79	365.2 Rights-of-Way		447,046	
80	366 Structures and Improvements		-	

Name of Respondent		This Report Is	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				34
				35
				36
				37
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				55
			91,904	56
		3,450	646,534	57
			2,113,334	58
			521,753	59
			888,760	60
			939,888	61
		475,241	2,068,914	62
			25,724	63
			459,717	64
			7,756,528	65
				66
				67
				68
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		153,012	600,058	79
			0	80

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
81	367 Mains	30,149,128		
82	368 Compressor Station Equipment	1,965,570		
83	369 Measuring and Reg. Sta. Equipment	-		
84	370 Communication Equipment	714,441		
85	371 Other Equipment	-		
86	TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)	33,276,185	-	
87	DISTRIBUTION PLANT			
88	374 Land and Land Rights	275,029		
89	375 Structures and Improvements	18,864		
90	376 Mains	99,405,939	8,767	
91	377 Compressor Station Equipment	-		
92	378 Measuring and Regulating Station Equipment-General	3,106,008		
93	379 Measuring and Regulating Station Equipment-City Gate	-		
94	380 Services	81,980,636		
95	381 Meters	13,072,478		
96	382 Meter Installations	6,440,066		
97	383 House Regulators	3,193,054		
98	384 House Regulator Installations	1,992,548		
99	385 Industrial Measuring and Regulating Station Equipment	6,776,388		
100	386 Other Property on Customers' Premises	-		
101	387 Other Equipment	-		
102	TOTAL Distribution Plant (Enter Total of lines 88 thru 101)	216,261,010	8,767	
103	GENERAL PLANT			
104	389 Land and Land Rights	275,124		
105	390 Structures and Improvements	7,752,180	2,221	
106	391 Office Furniture and Equipment	10,649,604		
107	392 Transportation Equipment	5,388,048		
108	393 Stores Equipment	30,279		
109	394 Tools, Shop, and Garage Equipment	2,491,179		
110	395 Laboratory Equipment	2,380		
111	396 Power Operated Equipment	786,359		
112	397 Communication Equipment	3,201,733		
113	398 Miscellaneous Equipment	26,731		
114	Subtotal (Enter Total of lines 104 thru 113)	30,603,617	2,221	
115	399 Other Tangible Property	-		
116	TOTAL General Plant (Enter Total of lines 114 thru 115)	30,603,617	2,221	
117	TOTAL (Accounts 101 and 106)	288,437,381	10,988	
118	Gas Plant Purchased (See Instruction 8)	-		
119	(Less) Gas Plant Sold (See Instruction 8)	(1,465,945)		
120	Experimental Gas Plant Unclassified	-		
121	TOTAL Gas Plant In Service (Enter Total of lines 117 thru 120)	286,971,436	10,988	

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
3,001	(36,540)	207,041	30,316,628	81
			1,965,570	82
			0	83
			714,441	84
			0	85
3,001	(36,540)	360,053.12	33,596,697	86
				87
		3,817	278,846	88
			18,864	89
105,726	(316,425)	3,452,321	102,444,876	90
			-	91
2,204		95,482	3,199,286	92
			-	93
185,230	(83,469)	4,739,749	86,451,687	94
19,030	(573)	736,656	13,789,531	95
3,317	(40)	186,184	6,622,893	96
2,520	(16)	216,601	3,407,119	97
1,204	(9)	243,855	2,235,190	98
95,655	(15,103)	357,602	7,023,232	99
			-	100
			-	101
414,887	(415,634)	10,032,267	225,471,523	102
				103
			275,124	104
		9,957	7,764,358	105
6,283		1,075,292	11,718,613	106
399,355		655,791	5,644,484	107
			30,279	108
2,557		59,690	2,548,312	109
			2,380	110
		62,034	848,393	111
		113,559	3,315,292	112
630			26,101	113
408,825	-	1,976,322	32,173,335	114
			-	115
408,825	-	1,976,322	32,173,335	116
826,713	(452,174)		300,016,815	117
			-	118
			(1,465,945)	119
			-	120
826,713	(452,174)	-	298,550,870	121

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
GAS PROPERTY AND CAPACITY LEASED FROM OTHERS				
1. Report below the information called for concerning gas property and capacity leased from others for gas operations.		2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).		
Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments For Current Year (d)
1	NOT APPLICABLE			
2				
3				
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44				
45	TOTAL			

Name of Respondent INTERMOUNTAIN GAS COMPANY		This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
GAS PROPERTY AND CAPACITY LEASED TO OTHERS				
<p>1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.</p> <p>2. In column (d) provide the lease payments received from others.</p> <p>3. Designate associated companies with an asterisk in column (b).</p>				
Line No.	Name Of Lessor (a)	*	Description of Lease (c)	Lease Payment For Current Year (d)
1	NOT APPLICABLE			
2				
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44				
45	TOTAL			

Name of Respondent INTERMOUNTAIN GAS COMPANY		This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
GAS PLANT HELD FOR FUTURE USE (ACCOUNT 105)				
1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for further use/			2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.	
Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	NOT APPLICABLE			
2				
3				
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44				
45	TOTAL			

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
CONSTRUCTION WORK IN PROGRESS-GAS (ACCOUNT 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (Account 107)		and Demonstration (see Account 107 of the Uniform System of Accounts).		
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		3. Minor projects (less than \$1,000,000 may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1				
2				
3	DISTRIBUTION PLANT			
4	Mains	24,488		158,022
5	Reg Station - Industrial	10,692		5,004
6	Reg Station - General	7,974		8,761
7				
8	TRANSMISSION PLANT			
9				
10	Mains	56,576		83,424
11	Easments	5,062		-
12				
13	GENERAL PLANT			
14	Office Furniture	225,956		74,204
15				
16				
17				
18				
19				
20				
21				
22				
23				
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44				
45	TOTAL	330,748		329,415

Name of Respondent <b>INTERMOUNTAIN GAS COMPANY</b>	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
<b>GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE</b>			
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p>	<p>2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts/ 3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.</p>		
<p>1. (a), (b) - Engineering, supervision, administration, and equipment costs are charged directly to construction clearing accounts based on direct labor hours and dollars released to construction.</p> <p>1. (c) - Using a standard rate schedule, these charges are cleared directly to the construction work in progress accounts from the construction daily time reports and contractors' invoices.</p> <p>1. (d), (e) - Rates are the same</p> <p>1. (f) - Indirectly assigned</p> <p>3. Not applicable</p>			
<b>COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES</b>			
For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.			
1. Components of Formula (Derived from actual book balances and actual cost rates):			
Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)   Average Short-Term Debt	10,293,000		
(2)   Short-Term Debt Interest			3.95%
(3)   Average Long-Term Debt	58,000,000	49.42%	7.26%
(4)   Preferred Stock	0		
(5)   Common Equity	69,909,138	50.58%	14.85%
(6)   Total Capitalization	138,202,138	100.00%	
(7)   Average Construction WIP	6,108,139		
2. Gross Rate for Borrowed Funds $s(S/W) + d(D/D+P+C) (1-S/W)$			4.40%
3. Rate for Other Funds $[1-S/W] [p(P/D+P+C) + c(C/D+P+C)]$			-5.56%
			-1.16%
4. Weighted Average Rate Actually Used for the Year:			
a. Rate for Borrowed Funds -			
b. Rate for Other Funds -			

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) *An Original (2) A resubmission	Date of Report	Year of Report 09/30/01
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**ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)**

- |  |   |
|--|---|
| <p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year</p> | <p>end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> <p>5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.</p> |
|--|---|

Line No.	Section A. Balances and Changes During the Year	Total (c + d + e) (b)	Gas Plant In Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Item (a)				
1	Balance Beginning of Year	141,064,452	141,064,452		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	11,796,151	11,796,151		
4	(413) Exp. of Gas Plant. Leas. to Others				
5	Transportation Expenses-Clearing	486,667	486,667		
6	Other Clearing Accounts	70,052	70,052		
7	Other Accounts (Specify):				
7.01					
8	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 7)	12,352,870	12,352,870		
9	Net Charges for Plant Retired:				
10	Book Cost of Plant Retired	(829,848)	(829,848)		
11	Cost of Removal	(193,552)	(193,552)		
12	Salvage (Credit)	50,222	50,222		
13	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(973,177)	(973,177)		
14	Other Debit or Cr. Items (Describe):				
14.01					
15	Balance End of Year (Enter Total of lines 1,8,13,14 )	152,444,145	152,444,145		
<b>Section B. Balances at End of Year According to Functional Classifications</b>					
16	Production-Manufactured Gas				
17	Prod. and Gathering-Natural Gas				
18	Products Extraction-Natural Gas				
19	Underground Gas Storage				
20	Other Storage Plant	7,778,902	7,778,902		
21	Base Load LNG Term. and Proc. Plant	-			
22	Transmission	23,202,401	23,202,401		
23	Distribution	106,680,777	106,680,777		
24	General	14,782,065	14,782,065		
25	TOTAL (Enter Total of lines 16 thru 24)	152,444,145	152,444,145		

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**GAS STORED (ACCOUNT 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3.)**

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.

2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (cc), and gas property recordable in the plant accounts.

3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year					-	2,560,447		2,560,447
2	Gas Delivered to Storage						3,506,954		3,506,954
3	Gas Withdrawn from Storage						(2,647,234)		(2,647,234)
4	Other Debits and Credits						147,759		147,759
5	Balance at End of Year					-	3,567,926		3,420,168
6	Dth					-	983,949		983,949
7	Amount per Dth					-	0.27578		0.28769

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) *An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**INVESTMENTS (Accounts 123, 124, 136)**

1. Report below investments in Accounts, 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.
2. Provide a subheading for each account and list thereunder the information called for:
- (a) Investment in Securities - List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For Capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investment included in Account 136, Temporary Cash Investments, also may be grouped by classes.
- (b) Investment Advances - Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment (a)	(b)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (c)	Purchases or Additions During Year (d)
1				
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3				
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12				
13				
14				
15				
16				
17				
18	Account 136			
19				
20				
21	Revolving Investment - First Security Bank of Idaho			
22	and US Bank		<u>727,516</u>	<u>406,721,200</u>
23				
24				
25				
26				
27				
28				
29				
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31				
32	NOTE: A/C 123 is analyzed on pages 224 and 225			
33	of this report.			

Name of Respondent		This Report Is:		Date of Repd	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission			09/30/01
INVESTMENTS (Account 123, 124, 136) (Continued)					
<p>List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.</p> <p>3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.</p> <p>4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.</p>			<p>5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.</p> <p>6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).</p>		
Sales or Other Dispositions During Year	Principal Amount or No. of Shares at End of Year	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.)	Revenues for Year	Gain of Loss from Investment Disposed of	Line No.
(e)	(f)	(g)	(h)	(i)	
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
<u>(406,644,114)</u>	<u>804,602</u>	<u>804,602</u>	<u>33,117</u>		22
					23
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					33

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**INVESTMENTS IN SUBSIDIARY COMPANIES (Acct 123.1)**

1. Report below investment in Account 123.1, Investments in Subsidiary Companies. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of investment at Beginning of Year (d)
1				
2				
3				
4				
5				
6	NOT APPLICABLE			
7				
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39				
40	TOTAL Cost of Account 123.1			TOTAL

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01	
INVESTMENTS IN SUBSIDIARY COMPANIES (Acct 123.1) (Continued)				
<p>4. Designate in footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.</p> <p>5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.</p> <p>6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.</p>		<p>7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of the account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).</p> <p>8. Report on Line 40, column (a) the total cost of Account 123.1.</p>		
Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
NOT APPLICABLE				1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**PREPAYMENTS (Account 165)**

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Prepayment (a)						Balance at End of Year (In Dollars) (b)
1	Prepaid Insurance						380,804
2	Prepaid Rents						0
3	Prepaid Postage Meter						63,524
4	Prepaid Interest						0
5	Miscellaneous Prepayments						379,352
6	<b>TOTAL</b>						<b>823,680</b>

**EXTRAORDINARY PROPERTY LOSSES (Account 182.1)**

Line No.	Description of Extraordinary Loss (Include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr. to mo. yr). Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	WRITTEN OFF DURING YEAR		Balance at End of Year (g)
					Account Charged (e)	Amount (f)	
7	NOT APPLICABLE						
8							
9							
10							
11							
12							
13							
14							
15	<b>TOTAL</b>						

**UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)**

Line No.	Description of Unrecovered Plant and Regulatory Study Costs (include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr. to mo. yr). Add rows as necessary to report all data. Number rows in sequence beginning with the next tow number after the last row number for extraordinary property losses. (a)	Balance at Beginning of Year (b)	Total Amount of Charges (c)	Costs Recognized During Year (d)	WRITTEN OFF DURING YEAR		Balance at End of Year (g)
					Account Charged (e)	Amount (f)	
16	NOT APPLICABLE						
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	<b>TOTAL</b>						

Name of Respondent Intermountain Gas Company		This Report is: (1) * An Original (2) A Resubmission		Date of Report	Year ending 09/30/01	
<b>OTHER REGULATORY ASSETS (ACCOUNT 182.3)</b>						
1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts). 2. For regulatory assets being amortized, show period of amortization in column (a).			3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Report separately any "Deferred Regulatory Commission Expense" that are also reported on pages 350-351, Regulatory Commission Expenses.			
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Year (b)	Debits (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	NOT APPLICABLE-----					
2						
3						
4						
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39						
40	TOTAL					

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the details called for concerning miscellaneous deferred debits.

2. For any deferred debit being amortized, show period of amortization in column (a).  
3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7		-				-
8						
9	Cost of Gas Delivered but Unbilled	1,407,906	140,601	401.805		1,548,507
10						
11						
12	Net Cumulative Deferred Gas Costs to be Refunded or Recovered net of Refunds to Customers			401.905	16,743,523	
13				400.490	(56,101)	
14				419.095	55,494	
15		24,552,105				41,295,021
16						
17	Deferred Tax Regulatory Asset	2,625,841	2,001,477			4,627,318
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	Misc. Work in Progress	-				-
40	TOTAL	28,585,852	2,142,078	402	16,742,916	47,470,846

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 9/30/01
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.  
 2. At Other (Specify), include deferrals relating to other income and deductions.  
 3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas			
3.01	Unfunded Future Income Tax Expense	0	-	0
4	Other (Define)			
5	Total (Total of lines 2 thru 4)	0	0	0
6	Other Specify)			
6.01	Other			
6.02				
7	Total Account 190 (Total of lines 5 thru 6.?)	0	0	0
8	Classification to TOTAL			
9	Federal Income Tax		0	0
10	State Income Tax			
11	Local Income Tax			

**NOTES**

Description  
 Amortization of Deferred "Unfunded Future Income Tax Expense"

Federal Deferred Taxes Provided

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Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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CAPITAL STOCK (Accounts 201 and 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.

authorized by the articles of incorporation as amended to end of year.

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

2. Entries in column (b) should represent the number of shares

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	COMMON STOCK	5,000,000	\$1.00	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
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Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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CAPITAL STOCK (Accounts 201 and 204) (Continued)

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.  
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledge and purpose of pledge.

OUTSTANDING PER BALANCE SHEET		HELD BY RESPONDENT				Line No.
(Total amount outstanding without reduction for amounts held by respondent)		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
(e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
1,513,060	1,513,060					1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
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Name of Respondent	This Report Is: (1) * An Original (2) A Resubmission	Date Of Report	Year of Report
INTERMOUNTAIN GAS COMPANY			09/30/01

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,  
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK  
(Accounts 202 and 205, 203 and 206, 207, 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1	A/C 207 - Premium on Common Stock		1,513,060	\$ 15,703,150
2				
3				
4				
5				
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39				
40	TOTAL		1,513,060	\$ 15,703,150

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
<p>1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208)-State amount and give a brief explanation of the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209)-State amount and give brief</p>		<p>explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>		
Line No.	Item (a)	Amount (b)		
1				
2	A/C 210 - Gain on Reacquired Preferred Shares			
3				
5	Balance at beginning of the year	183,541		
6				
7				
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40	TOTAL	183,541		

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
DISCOUNT ON CAPITAL STOCK (Account 213)				
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.		to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.		
2. If any change occurred during the year in the balance with respect				
Line No.	Class and Series of Stock (a)			Balance at End of Year (b)
1	-----NOT APPLICABLE-----			
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CAPITAL STOCK EXPENSE (Account 214)				
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.		the change. State the reason for any charge-off of capital stock expense and specify the account charged.		
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of				
Line No.	Class and Series of Stock (a)			Balance at End of Year (b)
16				1,077,741
17				
18				
19				
20				
21				
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23				
24				
25				
26				
27				
28				
29	TOTAL			1,077,741

Name of Respondent	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY			09/30/01

SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR

- |   |  |
|---|--|
| <p>1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discount, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> | <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate , principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refund securities clearly earmarked.</p> |
|---|--|

No applicable transactions

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
LONG TERM DEBT (Accounts 221, 222, 223, and 224)				
<p>1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>				
Line No.	Class and Series of Obligation and Name of Stock Exchange  (a)	Nominal Date of Issue  (b)	Date of Maturity  (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent)  (d)
1	<u>ACCT 221</u>			
2				
3	Senior Debentures	Sep-98	Sep-18	58,000,000
4				
5	<u>ACCT 231</u>			
6				
7	Long-term Revolving line of Credit	Dec-00	Dec-05	25,000,000
8	Long-term Revolving line of Credit	May-01	May-02	1,000,000
9				
10				
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40	TOTAL			

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date Of Report	Year Ending 09/30/01
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year (i)	Line No.
Rate (in %) (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)		
7.26%	4,210,800			Par	1
					2
					3
					4
					5
Varies	1,009,667			Varies, depending on Treasury rates	6
					7
					8
					9
					10
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Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year Of Report 09/30/01
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**UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)**

1. Report under separate subheadings for Unamortized Debt Expenses, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long term debt.

2. Show premium amounts by enclosing the figures in parentheses.

3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt  (a)	Principal Amount of Debt Issued  (b)	Total Expense, Premium or Discount  (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1					
2					
3	Senior Debentures (Issued 9/98)	58,000,000	24,137	1998	2018
4					
5					
6					
7					
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Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226) (Cont.)**

5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.  
7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Balance at Beginning of Year  (f)	Debits During Year  (g)	Credits During Year  (h)	Balance at End of Year  (i)	Line No.
20,664	-	(1,608)	19,056	1
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Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)**

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.

4. Show loss amounts by enclosing the figures in parentheses.

5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

Line No.	Description of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2	First Mortgage Bonds					
3	Series I	11/16/89	2,400,000	24,543	13,363	12,619
4	Series J	11/16/89	2,720,000	81,480	44,334	41,862
5	Series K	11/16/89	1,530,000	45,877	24,900	23,508
6	Series L	11/16/89	6,250,000	364,616	198,436	187,397
7	Series M	11/16/89	13,250,000	1,377,434	749,763	708,027
8	Senior Debentures 11/2009	09/27/93	28,000,000	234,155	158,048	149,251
9	Senior Debentures 10/2013	09/18/98	38,000,000	120,547	108,475	102,439
10						
11			92,150,000	2,248,652	1,297,319	1,225,103
12						
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Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year Of Report 9/30/01
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 116)	9,606,131
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	See details on page 261A	20,113
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	See details on page 261A	5,716,957
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	See details on page 261A	0
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	See details on page 261A	15,731,821
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	(388,620)
28	Show Computation of Tax: *	
29		
30	Federal taxable income	(388,620)
31		=====
32		
33	Federal taxes at statutory rate	(121,394)
34	Environmental tax	0
35	Prior year provision adjustments	333,401
36	Prior year audit adjustments	
37		-----
38		212,007
39		=====
40		

Name of Respondent	This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY	(1) * An Original (2) A Resubmission		9/30/01
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (CONTINUED)			
Particulars (Details) (a)	Amount (b)		
Taxable Income not Reported on Books:			
Advances in aid of construction	353,429		
Net change in unbilled revenue	(1,696,425)		
Contributions in aid of construction	1,363,109		
Gain on Asset Sales	0		
	----- 20,113 =====		
Deductions Recorded on Books not Deducted for Return:			
Federal income taxes	4,757,629		
Intangible plant amortization	7,623		
Business gifts	20		
50% meal disallowance	68,097		
Life insurance premiums	166,460		
Deferred compensation plans	376,187		
Supplemental retirement plan	630,942		
Post retirement benefits	7,100		
Rebate program amortization, net rebates issued	(11,000)		
Vacation accrual	12,462		
Accrued benefit costs	0		
Uniform capitalization	(308,865)		
Amortization of premium, refinanced debt	66,180		
Amortization of deferred costs on retired debt	6,036		
Spouse travel	3,393		
State income taxes	(110,286)		
Pension accrual	(6,396)		
Lobbying expense	39,093		
Club dues	12,282		
	----- 5,716,957 =====		
Income Recorded on Books not Included in Return:			
Deductions on Return Not Charged Against Book Income			
Cost of removal deduction	193,552		
Excess tax over book depreciation	108,042		
Clean fuel vehicle deduction	34,000		
Bad debt chargeoffs, net provision	(477,638)		
Gas delivered but unbilled	(910,602)		
Purchased Gas Adjustments	16,766,316		
Incentive award accrual reversal	10,111		
Transportation contract settlement	0		
Amortization of intangible assets	8,040		
	----- 15,731,821 =====		

Name of Respondent Intermountain Gas Company	This Report Is; (1) * An Original (2) A Resubmission	Date of Report	Year of Report 9/30/01
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**TAXES ACCRUED, PREPAID AND CHARGED DURING THE YEAR**

1. Gave details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not effected be the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued	Prepaid Taxes
	(a)	(b)	(c)
1	Unemployment - Federal	1,263	
2	State	2,840	
3	FICA	73,540	
4	City Franchises	1,265,253	
5	Property	1,559,718	
6	Sales - 5%	84	
7	Use - 5%	6,445	
8	Road - Federal	812	
9	State	(8,051)	
10	Income - Federal	(3,602,881)	
11	State	179,439	
12			
13			
14			
15	TOTAL	(521,538)	

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)**

Line No.	Electric (Account 408.1, 409.1)	Gas (Account 408.1, 409.1)	Other Utility Departments (Accounts 408.1, 409.1)	Other Income and Deductions (Accounts 408.2, 409.2)
1	Unemployment - Federal	39,484		
2	State			
3	FICA	1,166,569		0
4	City Franchises	5,000,655		
5	Property	2,040,000		
6	Sales - 5%			56
7	Use - 5%			
8	Road - Federal			
9	State			
10	Income - Federal	238,949		(26,942)
11	State	51,837		1,092
12				
13				
14				
15	TOTAL	8,537,494		(25,794)

Name of Respondent INTERMOUNTAIN GAS COMPANY		This Report Is: (1) * An Original (2) A Resubmission		Date of Report	Year Of Report 9/30/01
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING THE YEAR (Continued)</b>					
<p>5. If any tax (exclude Federal and state income taxes) covers more than one year, identify the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p>			<p>8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> <p>10. Items under \$250,000 may be grouped.</p>		
Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
21,576	21,846		993		1
17,908	17,738		3,010		2
1,251,200	1,167,241	(a) 650	158,149		3
5,000,655	4,345,312		1,920,596		4
2,040,000	2,125,857		1,473,861		5
3,056	2,755		385		6
66,411	67,659		5,197		7
3,081	3,120		773		8
0	6,767		(14,818)		9
212,007	2,500,000		(5,890,874)		10
52,929	2,000,000		(1,767,632)		11
					12
					13
					14
8,668,823	12,258,295	3,410	(4,110,360)	0	15
<b>DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)</b>					
Extraordinary Items (Account 409.3) (m)	Other Utility Operating Income (Acct. 408.1, 409.1) (n)	Adjustment to Retained Earnings (Account 439) (o)	Other (p)	Line No.	
			0	1	
			84,631	2	
				3	
				4	
				5	
			3,000	6	
			66,411	7	
			3,081	8	
			0	9	
				10	
				11	
	(a) Amounts transferred to affiliated companies.			12	
				13	
				14	
			157,123	15	

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the end of year.

2. Minor items (less than \$250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1		
2		
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9	-----NOT APPLICABLE-----	
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45	TOTAL	

Name of Respondent INTERMOUNTAIN GAS COMPANY		This Report Is: (1) * An Original (2) A Resubmission		Date of Report	Year of Report 09/30/01	
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the details called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization.			3. Minor items (less than \$250,000) may be grouped by classes.			
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			CONTRA Account (c)	Amount (d)		
1						
2	Deferred Tax Regulatory Liability	5,263,641			37,048	5,300,689
3						
4						
5	Miscellaneous Deferred Liabilities	229,222			(15,200)	214,022
6						
7						
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45	TOTAL	5,492,863	0	0	21,848	5,514,711

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report 9/30/01	Year of Report 9/30/01
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.      2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	13,099,542	423,005	914,337
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	13,099,542	423,005	914,337
6	Other (Specify) Leased Appliance Program	(404)		
6.01				
6.02				
7	TOTAL Account 282 (Enter Total of lines 5 thru 8)	13,099,138	423,005	914,337
8	Classification of TOTAL			
9	Federal Income Tax	13,099,218	423,005	914,337
10	State Income Tax	(80)		
11	Local Income Tax			

**NOTES**

Class of Property	Method	Estimated Lives	Adoption Date
Transmission	DDB	Guideline Life - 22 years	1970
Transmission	DDB/SYD	Guideline Class Life - 17.5 years	1971
Transmission	ACRS	10 years	1981
Transmission	MACRS	15 years	1987
Distribution	DDB	Guideline Life - 35 years	1970
Distribution	DDB/SYD	Guideline Class Life - 28 years	1971
Distribution	ACRS	15 years	1981
Distribution	MACRS	20 years	1987
Transportation Equip	DDB	Guideline Class Life - 3 years	1971
Transportation Equip	ACRS	3 years	1981
Transportation Equip	MACRS	5 years	1987
Office Furniture & E	DDB	Guideline Life - 8 years	1970
Office Furniture & E	DDB/SYD	Guideline Class Life - 7 years	1971
Office Furniture & E	ACRS	5 years	1981
Office Furniture & E	MACRS	5, 7 years	1987
Structures & Improv	ACRS	15, 18 & 19 years	1981
Structures & Improv	MACRS	31.5, 39 years	1987

Description	Schedule M Deferred Tax	
	Amount	Provided
CIAC	1,363,109	651,805
Cost of removal	(193,552)	(92,552)
Excess tax over book depreciation	(108,042)	(51,663)
Gain(Loss) on sale of assets	-	-
Clean fuel vehicle deduction	(34,000)	(16,258)
	1,027,515	491,332

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 9/30/01
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)**

3. Add rows as necessary to report all date. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02 etc. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
							1
							2
		410.110 (a)	1,514,258	411.110 (a) 283.110 (b)	2,279,486 0	11,842,982	3
							4
-	-		1,514,258		2,279,486	11,842,982	5
						(404)	6
						-	6.01
						-	6.02
-	-		1,514,258		2,279,486	11,842,578	7
							8
			1,514,258		2,279,486	11,842,658	9
						(80)	10
						-	11

Annual Tax Deferrals:

Year	Annual Deferral		(Dr) Cr Adjustments	Balance
	Credits	Debits		
1970-79	5,724,399	683,882	-	5,040,517
1980	1,140,786	337,262	-	5,844,041
1981	846,209	284,333	4,849,190	11,255,107
1982	646,441	22,148	(15,145)	11,864,255
1983	730,198	350,426	(320,285)	11,923,742
1984	828,686	251,433	(5,563)	12,495,432
1985	894,675	372,745	49,796	13,067,158
1986	950,508	445,949	(6,303)	13,565,414
1987	1,007,391	487,584	(32,522)	14,052,699
1988	489,060	256,934	(107,962)	14,176,863
1989	145,107	45,280	2,710	14,279,400
1990	144,895	99,652	(810)	14,323,833
1991	51,356	137,077	33,964	14,272,076
1992	145,291	480,886	10,812	13,947,293
1993	239,617	670,220	313,465	13,830,155
1994	414,750	734,180	(9,042)	13,501,683
1995	133,463	97,680	(13,741)	13,523,725
1996	86,999	97,625	(24,082)	13,489,017
1997	199,775	284,997	(269,523)	13,134,272
1998	485,922	630,120	(59,519)	12,930,555
1999	153,687	155,312	50,729	12,979,659
2000	277,316	200,185	42,348	13,099,138
2001	423,005	914,337	(765,228)	11,842,578

Deferred taxes are provided for the difference between book lives on a composite method and tax lives computed either on a declining balance method, a sum-of-the years digits method, or an ACRS method.

- (a) Represents adjustments to the return as filed.
- (b) Represents amounts transferred to Acct. 283.

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 9/30/01
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.      2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 283			
2	Gas			
3	Advances in aid of construction	(1,101,535)	8,802	132,502
4	Amortization of intangibles	14,566	2,814	
5	Accrued vacation	(515,415)	52,553	56,914
6	Deferred compensation plans	(1,420,208)	33,906	165,572
7	Supplemental retirement plan	(496,908)	2,986	223,816
8	Post retirement benefits	(275,252)	62,972	65,457
9	IBNR benefit claims	(35,000)		
10	Cost of gas delivered but unbilled to customers	526,447	2,393,127	2,711,838
11	Note receivable	(2,075)		
12	Rate case costs	37,368		
13	Unbilled revenue	(983,569)	5,887,345	5,293,596
14	Incentive awards	9,373	3,539	
15	Deferred costs on refinanced debt	91,961		5,191
16	Refinance costs	345,131		20,084
17	Transportation contract settlement	0		
18	Purchased gas adjustments	8,563,620	19,003,730	13,135,519
19	Bad debt provision	(180,398)	731,007	410,213
20	Uniform capitalization	(207,495)	156,059	47,956
21	Contingent liabilities	400		
22	Pension accrual	(24,274)	60,113	57,875
23	Rebate program	29,657	3,850	
24	Reserve for ad coupons	357		
25	Operating reserves	(118,457)		
26	Level pay revenue	(19,064)		
27	Line pack inventory	(28,724)		
28	Federal regulatory gross-up	(5,540,806)		
29	State regulatory gross-up	2,903,011		
30	TOTAL (Acct 283) (Total of lines 3 thru 29)	1,572,712	28,402,803	22,326,533
31	Classification of TOTAL			
32	Federal Income Tax	1,572,712	28,402,803	22,326,533
33	State Income Tax			

The Respondent provides deferred income taxes in this account for all timing differences between book and tax accounting which are not directly related to property. This accounting was approved by the IPUC in Order No. 11507. Beginning in 1983, pursuant to IPUC Order No. 17701, the Respondent does not provide for deferred State income taxes on its utility operations. For 1998, the items on page 277 generated deferred tax provisions in this account (see page 261A).

- (a) Represents adjustments to the return as filed.
- (b) Represents amounts transferred from Acct. 282.
- (c) Represents adjustment to record FASB 109.

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 9/30/01
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in a footnote explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.  
 4. Add additional rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02 etc. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
		282.160 (a,b)	197,266			(1,027,969)	3
						17,380	4
		411.110 (a)	90,999			(428,777)	5
						(1,551,874)	6
		411.110 (a)	0			(717,738)	7
		411.110 (a)	24,281			(253,456)	8
						(35,000)	9
		411.110 (a)	305,227			512,963	10
						(2,075)	11
						37,368	12
		411.110 (a)	30	411.110 (a)	704,647	(1,094,437)	13
					12,662	250	14
						86,770	15
						325,047	16
						-	17
						14,431,831	18
				410.110 (a)	19,370	121,026	19
		411.110 (a)	1,472			(97,920)	20
						400	21
				411.110 (a)	149	(22,185)	22
						33,507	23
						357	24
						(118,457)	25
						(19,064)	26
						(28,724)	27
			653,539	6.600 & 253.600 (c)		(4,887,267)	28
		186.600 & 253.600 (c)	1,340,354		29,465	4,213,900	29
-	-		2,613,168		766,293	9,495,857	30
							31
-	-		2,613,168		766,293	9,495,857	32
						-	33

Description	Schedule M Amount	Deferred Taxes Provided
Advances in aid of construction	(353,429)	(123,700)
Amortization of intangibles	8,040	2,814
Accrued vacation	(12,462)	(4,361)
Deferred compensation plans	(289,166)	(101,208)
Supplemental retirement plan	(717,962)	(251,286)
Post retirement benefits	(7,100)	(2,485)
Cost of gas delivered but unbilled	(910,602)	(318,711)
IBNR benefit claims	-	0
Unbilled revenue	1,696,425	593,749
Incentive awards	10,111	3,539
Deferred cost on refinanced debt	(6,036)	(2,113)
Refinance costs	(66,180)	(23,164)
Transportation contract settlement	-	0
Purchased gas adjustments	16,766,316	5,868,211
Bad debt provisions	(477,638)	320,794
Uniform capitalization	308,865	108,103
Pension accrual	6,396	2,238
Rebate program	11,000	3,850
	15,966,578	6,076,270

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**OTHER REGULATORY LIABILITIES (ACCOUNT 254)**

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).

2. For regulatory liabilities being amortized, show period of amortization in column (a).

3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1	NOT APPLICABLE					
2						
3						
4						
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14						
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30						
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36						
37						
38						
39						
40						
41						
42						
43						
44						
45	TOTAL					

Name of Respondent	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY			09/30/01

GAS OPERATING REVENUES (ACCOUNT 400)

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.  
2. Revenue in columns (b) and (c) include transition costs from upstream pipelines.

3. Other revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES FOR GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480-484 Sales				
2	485 Intracompany Transfers				
3	487 Forfeited Discounts				
4	488 Miscellaneous Service Revenues				
5	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
6	489.2 Revenues from Transportation of Gas of Others Through Transmission				
7	489.3 Revenues from Transportation of Gas of Others through Distribution Facilities				
8	489.4 Revenues from Storing Gas of Others				
9	490 Sales of Prod. Ext. from Natural Gas				
10	491 Revenues from Natural Gas Proc. By Others				
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property				
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal:				
16	496 (Less) Provision for Rate Refunds				
17	TOTAL				

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01	
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GAS OPERATING REVENUES (ACCOUNT 400) (Continued)

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.  
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases  
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS.		Line No.
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)	
197,625,766	122,324,279	197,625,766	122,324,279	26,190,302	22,508,717	1
						2
						3
6,458,990	4,234,831	6,458,990	4,234,831			4
						5
						6
10,830,428	11,344,440	10,830,428	11,344,440	26,064,320	27,076,031	7
						8
						9
						10
						11
2,325	(2,325)	2,325	(2,325)			12
						13
(136)	7,886	(136)	7,886			14
214,917,373	137,909,111	214,917,373	137,909,111			15
						16
214,917,373	137,909,111	214,917,373	137,909,111			17

Name of Respondent INTERMOUNTAIN GAS COMPANY		This Report Is: (1) * An Original (2) An Resubmission		Date of Report	Year of Report 09/30/01
REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (ACCOUNT 489.1)					
1. Report revenues and Dth of gas delivered through gathering facilities by zone or receipt (I.e. state in which gas enters respondent's system).			2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.		
Line No.	Rate Schedule and Zone of Receipt (a)	REVENUES for Transition costs and Take-of-Pay		REVENUES FOR GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	NOT APPLICABLE				
2					
3					
4					
5					
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Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (continued)

3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e).  
 4. Delivered Dth of gas must not be adjusted for discounting.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS		Line No.
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)	
NOT APPLICABLE						

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (ACCOUNT 489.2)**

- |   |   |
|---|---|
| <p>1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.</p> <p>2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.</p> | <p>3. Other Revenues in columns (f) and (g) include reservation charge received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).</p> |
|---|---|

Line No.	Zone of Delivery, Rate Schedule (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES FOR GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	NOT APPLICABLE				
2					
3					
4					
5					
6					
7					
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9					
10					
11					
12					
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14					
15					
16					
17					
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23					
24					
25					

Name of Respondent INTERMOUNTAIN GAS COMPANY		This Report Is: (1) * An Original (2) A Resubmission		Date of Report	Year of Report 09/30/01	
REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (CONTINUED)						
4. Delivered Dth of gas must not be adjusted for discounting.			6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.			
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.						
OTHER REVENUES		TOTAL OPERATING REVENUE		DEKATHERM OF NATURAL GAS		
Amount for Current Years (f)	Amount for Previous Year (g)	Amount for Current Years (H)	Amount for Previous Year (I)	Amount for Current Years (J)	Amount for Previous Year (K)	Line No.
NOT APPLICABLE						1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report is: (1) * An Original (2) A Resubmission	Date of Report	Year Ending 09/30/01
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**REVENUES FROM STORING GAS OF OTHER (ACCOUNT 489.4)**

- |  |  |
|--|--|
| <p>1. Report revenue and Dth of gas withdrawn from storage by Rate Schedule and in total.</p> <p>2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.</p> | <p>3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).</p> |
|--|--|

Line No.	Rate Schedule (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES FOR GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	NOT APPLICABLE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
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Name of Respondent INTERMOUNTAIN GAS COMPANY	This report is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01	
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REVENUES FROM STORING GAS OF OTHER (ACCOUNT 489.4) (Continued)

4. Dth of gas withdrawn from storage must not be adjusted for discounting. 5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS		Line No.
Amount for Current Year (F)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (I)	Amount for Current Year (J)	Amount for Previous Year (K)	
NOT APPLICABLE						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
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						24
						25

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
OTHER GAS REVENUES (ACCOUNT 495)				
1. For transactions with annual revenues of \$250,000 or more describe, for each transaction, commissions on sales of distributions of gas of other, compensation for minor or incidental services provided for other, penalties, profit or loss on sales of material and supplies, sales of steam,		water, or electricity, miscellaneous royalties, revenues from dehydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.		
Line No.	Description of Transaction (a)	Revenues (in dollars) (b)		
1	NOT APPLICABLE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL			

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**GAS OPERATION AND MAINTENANCE EXPENSES**

1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.

2. Provide in footnotes the source of the index used to determine the price for gas supplied by shippers as reflected on line 74.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)		
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and engineering		
8	751 Production Maps and Records		
9	752 Gas Well Expenses		
10	753 Field Lines Expenses		
11	754 Field compressor Station Expenses		
12	755 Field compressor Station Fuel and Power		
13	756 Field measuring and Regulating Station Expenses		
14	757 Purification Expenses	NOT APPLICABLE	
15	758 Gas Well Royalties		
16	758 Other Expenses		
17	760 Rents		
18	TOTAL Operation (Total of line 7 thru 17)		
19	Maintenance		
20	761 Maintenance supervision and Engineering		
21	762 Maintenance of Structures and improvements		
22	763 Maintenance of Producing Gas Wells		
23	764 Maintenance of field Lines		
24	765 Maintenance of Field compressor Station Equipment		
25	766 Maintenance of Field Measuring and Regulating Station Equipment		
26	767 Maintenance of Purification Equipment		
27	768 Maintenance of Drilling and Cleaning Equipment		
28	769 Maintenance of Other Equipment		
29	TOTAL Maintenance (Total of lines 20 thru 28)		
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 thru 29)		

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering			
34	771 Operation Labor			
35	772 Gas Shrinkage			
36	773 Fuel			
37	774 Power			
38	775 Materials			
39	776 Operation Supplies and Expenses			
40	777 Gas Processed by Others			
41	778 Royalties on Products Extracted			
42	779 Marketing Expenses			
43	780 Products purchased for Resale			
44	781 Variation in Products Inventory			
45	(Less) 782 Extracted Products used by the Utility-Credit		NOT APPLICABLE	
46	783 Rents			
47	TOTAL Operation (Total of lines 33 thru 46)			
48	Maintenance			
49	784 Maintenance supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted products Storage Equipment			
54	789 Maintenance of compressor Equipment			
55	790 Maintenance of Gas Measuring and Regulating Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Total of lines 49 thru 56)			
58	TOTAL Products Extraction (Total of lines 47 and 57)			

Name of Respondent		This Report Is; (1) * An Original (2) A Resubmission	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY				09/30/01
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Total of lins 61 thru 64)			
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas well Head Purchases			
69	800.1 natural Gas Well head Purchases, Intracompany Transfers			
70	801 Natural Gas Field Line Purchases			
71	802 Natural Gas Gasoline Plant Outlet Purchases			
72	803 Natural Gas Transmission Line Purchases			
73	804 Natural Gas City Gate Purchases	161,136,279	86,742,566	
74	804.1 Liquefied natural Gas Purchases			
75	805 Other Gas Purchases	(18,248,508)	(11,752,996)	
76	(Less) 805.1 Purchases Gas cost Adjustments			
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	142,887,771	74,989,570	
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expense-Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses			
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)			

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
86	808.1 Gas Withdrawn from Storage-Debit	2,647,234	319,797	
87	(Less) 808.2 Gas Delivered to Storage-Credit	(3,506,954)	(302,945)	
88	809.1 Withdrawals of Liquefield Natural Gas for Processing-Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			
90	Gas used in Utility Operation-Credit			
91	810 Gas Used for compressor Station Fuel-Credit	(7,448)	(3,351)	
92	811 Gas Used for Products Extraction-Credit			
93	812 Gas Used for Other Utility Operations-Credit	(479,329)	(55,891)	
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	(486,777)	(59,242)	
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp. (Total of lines 77, 78, 85, 86, Thru 89, 94, 95)	141,541,273	142,845,381	
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	141,541,273	142,845,381	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense			
105	818 compressor Station Expenses			
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses			
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Total of lines of 101 thru 113)			

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) *An Original (2) A Resubmission		09/30/01
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Total of lines 116 thru 123)			
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)			
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	46,372	33,535	
129	841 Operation Labor and Expenses	138,271	110,896	
130	842 Rents			
131	842.1 Fuel	413,752	20,336	
132	842.2 Power	59,184	42,680	
133	842.3 Gas Losses			
134	TOTAL Operation (Total of lines 128 thru 133)	657,580	207,447	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	15,476	28,809	
137	843.2 Maintenance of Structures and Improvements	15,990	36,581	
138	843.3 Maintenance of Gas Holders	5,902	799	
139	843.4 Maintenance of Purification Equipment	57,626	2,203	
140	843.5 Maintenance of Liquefaction Equipment	90,788	722	
141	843.6 Maintenance of vaporizing Equipment	20,582	11,822	
142	843.7 Maintenance of Compressor Equipment	35,203	19,415	
143	843.8 Maintenance of Measuring and Regulating Equipment	1,020		
144	843.9 Maintenance of Other Equipment	1,163	1,656	
145	TOTAL Maintenance (Total of lines 136 thru 144)	243,751	102,007	
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	901,330	309,454	

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operating			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 communication System Expenses			
156	844.8 System control and Load dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(less) 845.5 Wharfage Receipts-Credit			
162	845.6 Processing liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Total of lines 149 thru 164)			
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of compressor Station Equipment			
173	847.7 Maintenance of communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance (Total of lines 167 thru 174)			
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)			
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	901,330	309,454	

NAME OF RESPONDENT		This Report Is; (1) * An Original (2) A Resubmission	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY				09/30/01
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
178	3. TRANSMISSION EXPENSES			
179	Operating			
180	850 Operation supervision and engineering	62,605		63,125
181	851 system control and Load dispatching	112,637		110,676
182	852 communication system Expenses	17,714		24,546
183	853 compressor Station Labor and Expenses	75,180		81,430
184	854 Gas for Compressor Station fuel	7,448		3,351
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses	42,469		51,793
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Total of lines 180 thru 190)	318,053		334,921
192	Maintenance			
193	861 Maintenance Supervision and engineering			
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains	38,611		18,074
196	864 Maintenance of compressor Station Equipment	434		19,131
197	865 Maintenance of Measuring and Regulating Station Equipment			
198	866 Maintenance of communication Equipment	155,402		142,849
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Total of lines 193 thru 199)	194,447		180,054
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	512,500		514,975
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	1,792,104		1,763,178
205	871 Distribution Load dispatching			
206	872 Compressor Station Labor and Expenses			
207	873 Compressor Station Fuel and Power			

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and services Expenses	1,039,195	1,031,238	
209	875 Measuring and Regulating Station Expenses-General	61,581	63,710	
210	876 Measuring and Regulating Station Expenses-Industrial	1,104	1,149	
211	877 Measuring and Regulating Station Expenses-City Gas Check Station			
212	878 Meter and House Regulator Expenses	475,325	471,954	
213	879 Customer Installations Expenses	2,724,573	2,606,836	
214	880 Other Expenses	508,860	510,637	
215	881 Rents	165,285	155,861	
216	TOTAL Operation (Total of lines 204 thru 215)	6,768,027	6,631,136	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	65,048	67,252	
219	886 Maintenance of Structures and Improvements			
220	887 Maintenance of Mains	713,234	675,358	
221	888 Maintenance of Compressor Station Equipment			
222	889 Maintenance of Measuring and Regulating Station Equipment-General	106,984	149,088	
223	890 Maintenance of Meas. And Reg. Station Equipment-Industrial	322,402	280,865	
224	891 Maintenance of Meas. And Reg. Station Equip-City Gate Check Station			
225	892 Maintenance of Services	628,977	512,410	
226	893 Maintenance of Meters and House Regulators	287,159	225,525	
227	894 Maintenance of Other Equipment			
228	TOTAL Maintenance (Total of lines 218 thru 227)	2,123,804	1,910,498	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	8,891,831	8,541,634	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	58,923	57,529	
233	902 Meter Reading Expenses	1,376,108	1,308,265	
234	903 Customer Records and collection Expenses	3,158,033	2,900,709	

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	2,396,837	817,678	
236	905 Miscellaneous Customer Accounts Expenses			
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	6,989,902	5,410,743	
238	6. CUSTOMER SERVICE AND INFORMATION EXPENSES			
239	Operation			
240	907 Supervision	-	57	
241	908 Customer Assistance Expenses	93,917	143,677	
242	909 Informational and Instructional Expenses			
243	910 Miscellaneous customer Service and Informational Expenses			
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	93,917	143,734	
245	7. SALES EXPENSES			
246	Operations			
247	911 Supervision			
248	912 Demonstrating and Selling Expenses	1,476,270	1,572,391	
249	913 Advertising Expenses	244,208	310,026	
250	916 Miscellaneous Sales Expenses			
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,720,478	1,882,417	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	6,101,464	5,091,951	
255	921 Office Supplies and Expenses	2,529,236	2,270,000	
256	(Less) 922 Administrative Expenses Transferred-Credit	(275,819)	(199,225)	
257	923 Outside Services Employed	1,359,570	984,737	
258	924 Property Insurance	162,854	125,889	
259	925 Injuries and Damages	452,212	590,019	
260	926 Employee Pensions and Benefits	4,690,970	4,702,231	
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses	401,581	329,987	
263	(Less) 929 Duplicate charges-Credit			
264	930.1 General Advertising Expenses			
265	930.2 Miscellaneous General Expenses	448,655	276,774	
266	931 Rents			
267	TOTAL Operation (Total of lines 254 thru 266)	15,870,724	14,172,363	
268	Maintenance			
269	935 Maintenance of General Plant	5,539	10,738	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	15,876,264	14,183,101	
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 237, 244, 251, and 270)	176,527,496	173,464,578	

NAME OF RESPONDENT	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY			09/30/01

**EXCHANGE AND IMBALANCE TRANSACTIONS**

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges.

2. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.

Line No.	Zone/Rate Schedule (a)	Gas Received from Others		Gas Delivered to Others	
		Amount (b)	Dth (c)	Amount (d)	Dth (e)
1	NOT APPLICABLE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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22					
23					
24					
25					

Name of Respondent Intermountain Gas Company	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**GAS USED IN UTILITY OPERATIONS**

1. Report below details of credits during the year to Accounts 810, 811, and 812.

2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account. List separately in column (c) the Dth of gas used, omitting entries in column (d).

Line No.	Purpose of Which Gas Was Used  (a)	Account Charged  (b)	Natural Gas		Manufactured Gas	
			Gas Used Dth  (c)	Amount of Credit  (d)	Gas Used Dth  (e)	Amount of Credit  (f)
1	810 Gas used for Compressor Station Fuel - Cr	854	2,054	7,448		
2	811 Gas used for Products Extraction - Cr					
3	Gas Shrinkage and Other Usage in Respondent's Own Proc.					
4	Gas Shrinkage, Etc. for Respondent's Gas Processed by Others					
5	812 Gas used for Other Util. Oprs - Cr (Rpt sep. for each prin. use. Group minor uses)					
6						
7	Fuel - Storage plant operations	842	105,457	413,752		
8	Other Expenses	880	7,006	24,160		
9	Office Supplies and Expense	921	10,435	40,757		
10	Operation Supervision & Engineering	870	196	660		
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	TOTAL		125,148	479,329		

Name of Respondent INTERMOUNTAIN GAS COMPANY		This Report is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (ACCOUNT 858)				
1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.		2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system. 3. Designate associated companies with an asterisk in column (b).		
Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1	NOT APPLICABLE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25		TOTAL		

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
<b>OTHER GAS SUPPLY EXPENSES (Account 813)</b>			
1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4,		and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.	
Line No.	Description (a)	Amount (in dollars) (b)	
1	NOT APPLICABLE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25	TOTAL		

Name of Respondent INTERMOUNTAIN GAS COMPANY		This Report Is: (1) * An Original (2) A Resubmission	Date Of Report	Year of Report 09/30/01
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1. Provide the information requested below on miscellaneous general expenses.			2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 may be grouped if the number of items of so grouped is shown.	
Line No.	Description (a)		Amount (in dollars) (b)	
1	Industry association dues		42,362	
2	Experimental and general research expenses			
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
5	Directors' fees, retirement, and expenses		380,607	
6	Chamber of Commerce dues and related expenses		21,726	
7	Commitment fees		3,785	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL		448,480	

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)**

- |   |  |
|---|--|
| <p>1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.</p> <p>2. Report in Section B, column (b) all depreciable or amortizable</p> <p>2. Report in Section B, column (b) all depreciable or amortizable</p> | <p>plant balances to which rates are applied and show a composi total. (If more desirable, report by plant account, subaccount o functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) bala are obtained.</p> |
|---|--|

**Section A. Summary of Depreciation, Depletion, and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant	81,678		
7	Base load LNG terminating and processing plant			
8	Transmission plant	1,176,237		
9	Distribution plant	8,696,508		
10	General plant	1,841,729		
11	Common plant-gas			
12	<b>TOTAL</b>	<b>11,796,151</b>	<b>-</b>	<b>-</b>

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01	
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT ( Accounts 403, 404.1, 404.2, 404.3, 405)  
(Except Amortization of Acquisition Adjustments) (Continued)

If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves. 3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Amortization of Other Limited-Term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (g)	Functional Classification (a)	Line No.
	26,033	26,033	Intangible plant	1
		0	Production plant, manufactured gas	2
			Production and gathering plant, natural gas	3
		0	Products extraction plant	4
		0	Underground gas storage plant	5
		81,678	Other storage plant	6
			Base load LNG terminating and processing plant	7
		1,176,237	Transmission plant	8
		8,696,508	Distribution plant	9
		1,841,729	General plant	10
		0	Common plant-gas	11
	26,033	11,822,184	TOTAL	12

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date Of Report	Year of Report 09/30/01
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

1. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore		
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore		
8	General Plant		
9			
10			
11			
12			
13			
14			
15			

Notes to Depreciation, Depletion and Amortization of Gas Plant

Instruction 2 - Composite depreciation accounting is followed using an annual rate of 3.94% for the period October 1, 1997 to September 30, 1998.

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a) Miscellaneous Amortization (Account 425)-- Describe the nature of items included in this account, the contra account charged, the total amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions--Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430)--For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431)--Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	<u>Account 426.1</u>	
2		
3		
4	Donations did not exceed \$250,000 to any one beneficiary	191,798
5		<u>191,798</u>
6		
7		
8		
9	<u>Account 426.4</u>	
10		
11	Expenditures for civic, political, and related activities	
12	All under \$250,000	<u>5,987</u>
13		
14	<u>Account 426.5</u>	
15		
16	Other deductions	
17	All under \$250,000	<u>12,637</u>
18		
19		
20		
21	<u>Account 431</u>	
22	Customer deposits - interest rate: 3%	13,968
23	Level pay balances - interest rate: 4%	60,965
24	Short-term bank loans - interest rate: prime rate	1,009,667
25	Deferred compensation for Board of Directors - interest rate: prime rate	95,908
26	Deferred Compensation for Executives & Key Managers - interest rate: prime rate	190,251
27	Deferred gas interest income	(1,657,015)
28	Miscellaneous	<u>2,660</u>
29		
30		<u>(283,596)</u>
31		
32		
33		
34		
35		

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**REGULATORY COMMISSION EXPENSES (Account 928)**

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body the docket number, and a description of the case.)  (a)	Assessed by Regulatory Commission  (b)	Expenses of Utility  (c)	Total Expenses to Date  (d)	Deferred in Account 182.3 at Beginning of Year  (e)
1	<u>Idaho Public Utilities Commission</u>				
2					
3	IPUC - annual fee (Contra account charged 165.090)	Yes			
4					
5					
6		No	12,153	12,153	
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL				

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**REGULATORY COMMISSION EXPENSES (Continued)**

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.  
4. Identify separately all annual charge adjustments (ACA).  
5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.  
6. Minor items (less than \$250,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 182.3 End of Year (l)	Line No.
CHARGED CURRENTLY TO			Deferred to Account 182.3 (l)	Contra Account (j)	Amount (k)		
Department (f)	Account No. (g)	Amount (h)					
Gas	401.928	389,428		165.090			1
							2
							3
							4
Gas	401.928	12,153					5
							6
							7
							8
							9
							10
							11
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Name of Respondent		This Report Is:		Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission			09/30/01
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and			columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows necessary numbered sequentially starting with 74.01, 74.02.		
LINE NO.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maint. (Total of lines 12 thru 15)				
17	Total Operation and Maintenance			Same	
18	Production (Total of lines 3 and 12)			as	
19	Transmission (Total of lines 4 and 13)			Column	
20	Distribution (Total of lines 5 and 14)			(b)	
21	Customer Accounts (Line 6)				
22	Customer Service and Informational (Line 7)				
23	Sales (Line 8)				
24	Administrative and General (Total of lines 9 and 15)				
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)				
26	Gas				
27	Operation				
28	Production-Manufactured Gas				
29	Production-Nat. Gas (Including Expl. and Dev.)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing	108,062			
32	Transmission	250,128			
33	Distribution	4,993,799			
34	Customer Accounts	3,260,958			
35	Customer Service and Informational	904,664			
36	Sales	1,193,751			
37	Administrative and General	4,125,481			
38	TOTAL Operation (Total of lines 28 thru 37)	14,836,842			
39	Maintenance				
40	Production-Manufactured Gas				
41	Production-Nat. Gas				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing	36,658			
44	Transmission	155,201			
45	Distribution	998,165			
46	Administrative and General	-			
47	TOTAL Maint. (Total of lines 40 thru 46)	1,190,024			

Name of Respondent		This Report Is:		Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission			09/30/01
DISTRIBUTION OF SALARIES AND WAGES					
LINE NO.	Classification (a)	Direct Payroll Distribution for Clearing Accounts (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
48	* Gas (Continued) *				
49	Total Operation and Maintenance				
50	Production-Manufactured Gas (Lines 28 and 40)				
51	Production-Natural Gas (Including Expl and Dev.) (lines 29 and 41)				
52	Other Gas Supply (Lines 30 and 42)				
53	Storage, LNG Terminating and Processing (Lines 31 and 42)	144,720			
54	Transmission (Lines 32 and 44)	405,329			
55	Distribution (Lines 33 and 45)	5,991,964			
56	Customer Accounts (Line 34)	3,260,958			
57	Customer Service and Informational (Line 35)	904,664			
58	Sales (Line 36)	1,193,751			
59	Administrative and General (Lines 37 and 46)	4,125,481			
60	* Other Utility Departments *				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	4,125,481			
63	* Utility Plant *				
64	Construction (By Utility Departments)				
65	Electric Plant				
66	Gas Plant	531,286			
67	Other				Same
68	TOTAL Construction (Total of lines 65 thru 67)	531,286			as
69	Plant Removal (By Utility Departments)				Column
70	Electric Plant				(b)
71	Gas Plant	49,987			
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)	49,987			
74	Other Accounts (Specify):				
74.01					
74.02	Intercompany accounts receivable:	89,554			
74.03					
74.04		-			
74.05		-			
74.06		-			
74.07					
74.08					
74.09		-			
74.1	Other:				
74.11					
74.12	Non-utility operation & maintenance	42			
74.13	Work authorization	324,058			
74.14	M & S stores keeper	144,675			
74.15					
74.16		468,775			
74.17					
74.18					
74.19					
75	TOTAL Other Accounts	558,329			
76	TOTAL SALARIES AND WAGES	17,166,469			

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as any employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name of person or organization rendering services.  
(b) Designate associated companies with an asterisk in column (b).

Line No.	Description (a)	* (b)	Amount (in dollars) (c)	Account Charged
1	<u>Name and Address of Person or Organization Rendering Service</u> <u>Description of Service</u>			
2				
3	IKON OFFICE SOLUTIONS - Copy and mail services		322,098	401.923
4	DAS-CO of Idaho - Construction services		4,383,670	107.956
5	DAVCO Services Inc - Construction services		1,400,895	107.956
6	Dresser-Rand - Repairs		467,757	107.557
7	Eureka Construction & Excavating - Construction services		1,136,732	107.956
8	KV Inc - Construction services		1,003,359.67	107.956
9	Mels Locating Co - Line locating		308,110.00	401.870
10				
11				
12				
13				
14				
15				
16				
17				
18				
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Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) An Resubmission	Date Of Report	Year of Report 09/30/01
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**COMPRESSOR STATIONS**

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name of Station and Location (a)	Number of Units at Station (b)	Certificate Horsepower for Each Station (c)	Plant Cost (d)
1				
2	Transmission Compressor Station:			
3				
4	Fort Hall Compressor Station			
5	Bingham County, Idaho	-	1,368,321	
6				
7				
8				
9				
10				
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Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) An Resubmission	Date of Report	Year of Report 09/30/01
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COMPRESSOR STATIONS (Continued)

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote the size of each such unit, and the date each such unit was placed in operation. 3. For column (e), include the type of fuel or power, if other than natural gas and the other fuel or power.

Expenses (Except depreciation and taxes)		Gas for Compressor Fuel in Dth (g)	Operation Data			Line No.
Fuel or Power (e)	Other (f)		Total Compressor Hours of Operation During Year (h)	No of Compressors Operated at Time of Station Peak (i)	Date of Station Peak (j)	
7,448	75,180	2,054	476	2	Feb. 9, 2001	1
						2
						3
						4
						5
						6
						7
						8
						9
						10
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Name of Respondent INTERMOUNTAIN GAS COMPANY		This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
GAS STORAGE PROJECTS				
1. Report injections and withdrawals of gas for all storage projects used by respondent.				
Line No.	Item (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (d)
STORAGE OPERATIONS (IN Dth)				
1	Gas Delivered to Storage			
2	October			-
3	November			-
4	December	13,829		13,829
5	January			-
6	February			-
7	March			-
8	April			-
9	May	169,499		169,499
10	June	203,432		203,432
11	July	179,377		179,377
12	August	213,019		213,019
13	September	204,315		204,315
14	Total (Enter Total of Lines 2 Thru 13)	983,471	0	983,471
15	Gas Withdra Storage			
16	October	7,985		7,985
17	November	47,973		47,973
18	December	214,218		214,218
19	January	197,351		197,351
20	February	539,873		539,873
21	March	215,145		215,145
22	April	6,883		6,883
23	May	11,660		11,660
24	June	2,945		2,945
25	July	726		726
26	August	291		291
27	September	-		-
28	Total (Enter Total of Lines 16 Thru 27)	1,245,050	0	1,245,050

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
GAS STORAGE PROJECTS (Continued)				
1. On line 4, enter the total storage capacity certificated by FERC 2. Report total amount in Dth or other unit, as applicable on lines 2,3,4,7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.				
Line No.	Item (a)	Total Amount		
STORAGE OPERATIONS				
1	Top or Working Gas End of Year	11,600,552		
2	Cushion Gas (Including Native Gas)	23,600		
3	Total Gas in Reservoir (Total of Line 1 and 2)	11,624,152		
4	Certificated Storage Capacity			
5	Number of Injection - Withdrawal Wells			
6	Number of Observation Wells			
7	Maximum Day's Withdrawal from Storage	120,890		
8	Date of Maximum Day's Withdrawal	Jan. 29, 2001		
9	LNG Terminal Companies (in Dth)			
10	Number of Tanks			
11	Capacity of Tanks			
12	LNG Volume			
13	Received at "Ship Rail"Received at "Ship Rail"			
14	Transferred To Tanks			
15	Withdrawn from Tanks			
16	"Boil Off" Vaporization Loss			
<p>* Respondent owns and operates and LNG storage facility located near Nampa, Idaho and contracts for the use of a LNG facility owned and operated by Pipeline - West located near Plymouth, Washington.</p>				

Name of Respondent		This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		(1) * An Original (2) A Resubmission		09/30/01
TRANSMISSION LINES				
1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.		3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.		
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.		4. Report the number of miles of pipe to one decimal point.		
Line No.	Designation (Identification) of Line or Group of Lines (a)	*	Total Miles of Pipe (c)	
1	IDAHO:			
2	Transmission lines (includes irrigation mains)		688.8	
3				
4	Distribution and service lines		8,152.8	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL		8,841.6	

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1)* An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**TRANSMISSION SYSTEM PEAK DELIVERIES**

1. Report below that total transmission system deliveries of gas (in D)The season's peak normally will be reached before the due date of this report, excluding deliveries to storage, for the period of system peak deliveriApril 30, which permits inclusion of the peak information required on this page. indicated below, during the 12 months embracing the heating seasonAdd rows as necessary to report all data. Number additional rows 6.01, 6.02, etc. overlapping the year's end for which this report is submitted.

Line No.	Description (a)	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
1	Date: 12-29-99			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation		224,202	
5	Interruptible Transportation			
6	Other (Describe)			
6.01				
7	TOTAL		224,202	-
8	Volumes of gas Withdrawn form Storage under Storage Contracts			
9	No-Notice Storage			
10	Other Firm Storage		50,382	
11	Interruptible Storage			
12	Other (Describe)			
12.01				
13	TOTAL		50,382	-
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe)			
18	TOTAL		274,584	
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates: 1-27-00, 1-28-00, 1-29-00			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other firm Transportation		705,447	
24	Interruptible Transportation			
25	Other (Describe)			
25.01			705,447	-
26	TOTAL			
27	Volumes of gas Withdrawn form Storage under Storage Contracts			
28	No-Notice Storage			
29	Other Firm Storage		110,946	
30	Interruptible Storage			
31	Other (Describe)			
32	TOTAL		110,946	-
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe)			
37	TOTAL		816,393	

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**AUXILIARY PEAKING FACILITIES**

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.
3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes (e)	No (f)
1	Nampa, Idaho					
2	NW 1/4 Sec. 31	Liquefied natural				
3	T4N R1W. BM	gas	600,000	7,756,528	X	
4						
5	Plymouth,	Liquefied natural				
6	Washington	gas	720,000	-	X	
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	The Nampa, Idaho facility is owned and operated by the Respondent. The Plymouth, Washington LNG facility					
21	is operated by Northwest Pipeline Corporation. The Respondent					
22	owns inventory at both locations.					
23						
24						
25						
26						
27						
28						
29						
30						

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
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**GAS ACCOUNT - NATURAL GAS**

1. The purpose of this page is to account for the quantity of natural gas received and delivered by the respondent.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.

4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.

5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.

6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes delivered to the local distribution-company portion of the reporting pipeline. (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or

or intrastate facilities, but not through any of the intrastate the intrastate portion of the reporting pipeline and, (3) the gathering line quantities which were not destined for interstate market or which were not transported through any intrastate portion of the reporting pipeline.

7. Also indicate by footnote (1) the system supply quantities of gas which are stored by the reporting pipeline during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and which the reporting pipeline intends to sell or transport in future reporting year, and (3) contract storage volumes.

8. Also indicate the volumes of pipeline production field sales which are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01, 14.02, etc.

**01 NAME OF SYSTEM**

Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)
<b>GAS RECEIVED</b>			
3	Gas Purchases (Accounts 800-805)		26,509,369
4	Gas of Others Received for Gathering (Account 489.1)	303	
5	Gas of Others for Transmission (Account 489.2)	305	
6	Gas of Others Received for distribution (Account 489.3)	301	
7	Gas of Others Received for Contract Storage (Account 489.4)	307	
8	Exchanged Gas received from Others (Account 806)	328	
9	Gas Received as Imbalances (Account 806)	328	
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332	
11	Other Gas withdrawn from Storage (Explain)		
12	Gas Received from shippers as compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify) <b>City Gate not under FERC rate schedule</b>		25,417,447
15	Total Receipts (Total of lines 4 thru 14?)		51,926,816
<b>GAS DELIVERED</b>			
17	Gas Sales (Accounts 480-484)		51,454,622
18	Deliveries of Gas Gathered for Others (Account 489.1)	303	
19	Deliveries of Gas Transported for Others (Account 489.2)	305	
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	
21	Deliveries of Contract Storage Gas (Account 489.4)	307	
22	Exchanged Gas received from Others (Account 806)	328	
23	Gas Delivered as Imbalances (Account 806)	328	
24	Deliveries of Gas to Others for Transportation (Account 858)	332	
25	Other Gas Delivered to Storage (Explain)		983,472
26	Gas Used for compressor Station Fuel	509	125,148
27	Other Deliveries (Specify)		16,766
28	Total Deliveries (Total of lines 17 thru 27?)		52,580,008
<b>GAS UNACCOUNTED FOR</b>			
30	Production Systems Losses		
31	Gathering system Losses		
32	Transmission System Losses		
33	Distribution System Losses		(400,000)
34	Storage System Losses		253,191
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of lines 30 thru 35)		(146,809)
37	Total Deliveries & Unaccounted for (Total of lines 28 and 36)		52,433,199

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report	Year of Report 09/30/01
<b>SYSTEM MAPS</b>			
<p>1. Furnish five copies of a system map (One with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps:</p> <ul style="list-style-type: none"> <li>(a) Transmission lines.</li> <li>(b) Incremental facilities</li> <li>(c) Location of gathering areas.</li> <li>(d) Location of zones and rate areas.</li> <li>(e) Location of storage fields.</li> <li>(f) Location of natural gas fields.</li> <li>(g) Location of compressor stations.</li> </ul>	<ul style="list-style-type: none"> <li>(h) Normal direction of gas flow (indicated by arrows).</li> <li>(i) Size of pipe.</li> <li>(j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.</li> <li>(k) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.</li> <li>(l) Principal communities receiving service through the respondent's pipeline.</li> </ul> <p>3. In addition, show on each map; graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p>		

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