

**INT-G**

Form 2 Approved  
OMB No.1902-0028  
(Expires 09/30/2017)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 11/30/2016)

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Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. _____



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 IDAHO PUBLIC UTILITIES COMMISSION

# FERC FINANCIAL REPORT

## FERC FORM No. 2: Annual Report of Major Natural Gas Companies and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. 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 these reports to be of a confidential nature.

<b>Exact Legal Name of Respondent (Company)</b> Intermountain Gas Company	<b>Year/Period of Report</b> End of <u>2014/Q4</u>
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April 10, 2015

Ms. Jean Jewell  
Commission Secretary  
Idaho Public Utilities Commission  
472 W. Washington St.  
PO Box 83720  
Boise, ID 83720-0074

Re: Intermountain Gas Company  
FERC Form No. 2, Annual Report of Major Natural Gas Companies

Dear Ms. Jewell:

Attached for filing with the Idaho Public Utilities Commission is Intermountain Gas Company's December 31, 2014 FERC Form No. 2, Annual Report of Major Natural Gas Companies.

Please acknowledge receipt of this filing by returning a stamped copy of this letter for our Company files.

If you have any questions or require additional information regarding the attached, please contact Niki Ogami at 377-6071.

Very truly yours,

Niki Ogami  
Financial Reporting Accountant

cc: Ted Dedden, IGC  
Mark Chiles, IGC

**QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

**IDENTIFICATION**

01 Exact Legal Name of Respondent Intermountain Gas Company		Year/Period of Report End of <u>2014/Q4</u>	
03 Previous Name and Date of Change (If name changed during year)			
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 555 S Cole Rd, Boise, ID 83709			
05 Name of Contact Person Mark Chiles		06 Title of Contact Person Vice President, Controller, Asst. Sec/Tr	
07 Address of Contact Person (Street, City, State, Zip Code) 555 S Cole Rd, Boise, ID 83709			
08 Telephone of Contact Person, Including Area Code 208-377-6124		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 12/31/2014

**ANNUAL CORPORATE OFFICER CERTIFICATION**

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

11 Name Mark Chiles		12 Title Vice President, Controller, Asst. Sec/Tr	
13 Signature 		14 Date Signed <u>4/1/2015</u>	

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.

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**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."

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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)
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76	Stockholder's Reports (check appropriate box)			
	<input type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent

Intermountain Gas Company

This Report Is:

(1)  An Original

(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)

12/31/2014

Year/Period of Report

End of 2014/Q4

**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.

Mark Chiles

Vice President, Controller, Asst. Secretary, Asst. Treasurer

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.

N/A

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 service through purchase, distribution, transportation and sale of natural gas to residential, commercial and industrial customers through out 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  
(Mo, Da, Yr)  
12/31/2014

Year/Period of Report  
End of 2014/Q4

**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, an "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	Prairie Intermountain Energy Holding, LLC (PIEH)	D	DE	100.00
2	MDU Energy Capital, LLC (MDUED)	I	DE	100.00
3	MDU Resources Group, Inc. (MDUR)	M	DC	
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**Corporations Controlled by Respondent**

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.
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.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
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.

-----  
**DEFINITIONS**  
-----

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent 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.

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1	NA				<i>Not used</i>
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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 interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous 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 rights, explain in a supplemental statement how such security became vested with voting rights and give other important 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 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 any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants,

1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, 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.

3. Give the date and place of such meeting:

Total:  
By Proxy:

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date):			
		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					
9					
10					
11					
12					
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16					
17					
18					
19					
20					

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report 2014/Q4
Intermountain Gas Company			
<b>Important Changes During the Quarter/Year</b>			

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. 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 and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that 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 cite 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 if 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.
12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1. None
2. NA
3. None
4. None
5. None
6. None
7. None
8. Not significant
9. None
10. NA
11. Revenue increased \$6.7 million due to purchased gas adjustment.
12. None
13. NA

**Comparative Balance Sheet (Assets and Other Debits)**

Line No.	Title of Account  (a)	Reference Page Number  (b)	Current Year End of Quarter/Year Balance  (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	527,999,246	502,155,629
3	Construction Work in Progress (107)	200-201	30,441,648	23,989,384
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	558,440,894	526,145,013
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		295,739,222	283,934,849
6	Net Utility Plant (Total of line 4 less 5)		262,701,672	242,210,164
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0
9	Nuclear Fuel (Total of line 7 less 8)		0	0
10	Net Utility Plant (Total of lines 6 and 9)		262,701,672	242,210,164
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored-Base Gas (117.1)	220	0	0
13	System Balancing Gas (117.2)	220	0	0
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0
15	Gas Owed to System Gas (117.4)	220	0	0
16	<b>OTHER PROPERTY AND INVESTMENTS</b>			
17	Nonutility Property (121)		0	2,115
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	2,115
19	Investments in Associated Companies (123)	222-223	0	0
20	Investments in Subsidiary Companies (123.1)	224-225	0	0
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances		0	0
23	Other Investments (124)	222-223	36,639	17,120
24	Sinking Funds (125)		0	0
25	Depreciation Fund (126)		0	0
26	Amortization Fund - Federal (127)		0	0
27	Other Special Funds (128)		0	0
28	Long-Term Portion of Derivative Assets (175)		0	0
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		36,639	17,120
31	<b>CURRENT AND ACCRUED ASSETS</b>			
32	Cash (131)		731,452	0
33	Special Deposits (132-134)		0	0
34	Working Funds (135)		2,050	2,050
35	Temporary Cash Investments (136)	222-223	0	772,968
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		14,184,713	21,775,377
38	Other Accounts Receivable (143)		92,905	583,695
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		327,755	443,789
40	Notes Receivable from Associated Companies (145)		0	0
41	Accounts Receivable from Associated Companies (146)		1,735,074	371,028
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0

**Comparative Balance Sheet (Assets and Other Debits)(continued)**

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		2,681,831	2,546,823
46	Merchandise (155)		0	0
47	Other Materials and Supplies (156)		0	0
48	Nuclear Materials Held for Sale (157)		0	0
49	Allowances (158.1 and 158.2)		0	0
50	(Less) Noncurrent Portion of Allowances		0	0
51	Stores Expense Undistributed (163)		0	0
52	Gas Stored Underground-Current (164.1)	220	1,890,185	206,934
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	3,194,715	4,886,538
54	Prepayments (165)	230	534,365	737,402
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		0	0
57	Rents Receivable (172)		0	0
58	Accrued Utility Revenues (173)		20,002,579	25,464,326
59	Miscellaneous Current and Accrued Assets (174)		0	0
60	Derivative Instrument Assets (175)		0	0
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
62	Derivative Instrument Assets - Hedges (176)		0	0
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
64	<b>TOTAL Current and Accrued Assets (Total of lines 32 thru 63)</b>		<b>44,722,114</b>	<b>56,903,352</b>
65	<b>DEFERRED DEBITS</b>			
66	Unamortized Debt Expense (181)		286,893	270,202
67	Extraordinary Property Losses (182.1)	230	0	0
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
69	Other Regulatory Assets (182.3)	232	15,557,055	8,853,375
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		0	0
72	Clearing Accounts (184)		0	0
73	Temporary Facilities (185)		0	0
74	Miscellaneous Deferred Debits (186)	233	1,336,454	1,973,705
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expend. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		268,241	340,457
78	Accumulated Deferred Income Taxes (190)	234-235	51,244	76,657
79	Unrecovered Purchased Gas Costs (191)		( 13,238,207)	( 15,229,983)
80	<b>TOTAL Deferred Debits (Total of lines 66 thru 79)</b>		<b>4,261,680</b>	<b>( 3,715,587)</b>
81	<b>TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)</b>		<b>311,722,105</b>	<b>295,415,049</b>

**Comparative Balance Sheet (Liabilities and Other Credits)**

Line No.	Title of Account  (a)	Reference Page Number  (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	1,513,060	1,513,060
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	25,704,671	18,702,084
7	Other Paid-In Capital (208-211)	253	183,541	183,541
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	1,077,741	1,077,741
11	Retained Earnings (215, 215.1, 216)	118-119	75,070,461	74,847,788
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Accumulated Other Comprehensive Income (219)	117	0	0
15	<b>TOTAL Proprietary Capital (Total of lines 2 thru 14)</b>		<b>101,393,992</b>	<b>94,168,732</b>
16	<b>LONG TERM DEBT</b>			
17	Bonds (221)	256-257	71,090,911	76,363,638
18	(Less) Reacquired Bonds (222)	256-257	0	0
19	Advances from Associated Companies (223)	256-257	0	0
20	Other Long-Term Debt (224)	256-257	21,000,000	3,000,000
21	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	0	0
23	(Less) Current Portion of Long-Term Debt		5,272,727	5,272,727
24	<b>TOTAL Long-Term Debt (Total of lines 17 thru 23)</b>		<b>86,818,184</b>	<b>74,090,911</b>
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases-Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		0	61,000
29	Accumulated Provision for Pensions and Benefits (228.3)		4,669	0
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0

**Comparative Balance Sheet (Liabilities and Other Credits)(continued)**

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		0	0
35	<b>TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)</b>		<b>4,669</b>	<b>61,000</b>
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Current Portion of Long-Term Debt		5,272,727	5,272,727
38	Notes Payable (231)		0	0
39	Accounts Payable (232)		27,072,009	36,153,184
40	Notes Payable to Associated Companies (233)		0	0
41	Accounts Payable to Associated Companies (234)		1,237,471	1,227,378
42	Customer Deposits (235)		1,003,879	1,048,203
43	Taxes Accrued (236)	262-263	1,332,153	10,125,297
44	Interest Accrued (237)		784,178	891,161
45	Dividends Declared (238)		2,670,000	2,670,000
46	Matured Long-Term Debt (239)		0	0
47	Matured Interest (240)		0	0
48	Tax Collections Payable (241)		30,756	29,611
49	Miscellaneous Current and Accrued Liabilities (242)	268	3,442,079	4,048,270
50	Obligations Under Capital Leases-Current (243)		0	0
51	Derivative Instrument Liabilities (244)		0	0
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
53	Derivative Instrument Liabilities - Hedges (245)		0	0
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
55	<b>TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)</b>		<b>42,845,252</b>	<b>61,465,831</b>
56	<b>DEFERRED CREDITS</b>			
57	Customer Advances for Construction (252)		7,768,419	7,017,165
58	Accumulated Deferred Investment Tax Credits (255)		4,284,584	4,862,386
59	Deferred Gains from Disposition of Utility Plant (256)		0	0
60	Other Deferred Credits (253)	269	12,034,742	8,962,482
61	Other Regulatory Liabilities (254)	278	6,293,795	5,746,257
62	Unamortized Gain on Reacquired Debt (257)	260	0	0
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0
64	Accumulated Deferred Income Taxes - Other Property (282)		61,460,410	50,576,485
65	Accumulated Deferred Income Taxes - Other (283)		( 11,181,943)	( 11,536,201)
66	<b>TOTAL Deferred Credits (Total of lines 57 thru 65)</b>		<b>80,660,007</b>	<b>65,628,574</b>
67	<b>TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)</b>		<b>311,722,104</b>	<b>295,415,048</b>

**Statement of Income**

Quarterly

1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

Annual or Quarterly, if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning 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 a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	<b>UTILITY OPERATING INCOME</b>					
2	Gas Operating Revenues (400)	300-301	260,655,435	280,610,252	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	211,481,849	223,775,586	0	0
5	Maintenance Expenses (402)	317-325	4,079,851	3,972,827	0	0
6	Depreciation Expense (403)	336-338	16,062,129	15,216,540	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	408,847	200,183	0	0
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		0	0	0	0
13	(Less) Regulatory Credits (407.4)		0	0	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	11,003,926	11,586,596	0	0
15	Income Taxes-Federal (409.1)	262-263	( 4,881,567)	4,303,867	0	0
16	Income Taxes-Other (409.1)	262-263	( 149,038)	1,105,862	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	17,351,926	8,658,991	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	7,848,290	5,298,726	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		( 577,802)	( 95,995)	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		246,931,831	263,425,731	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		13,723,604	17,184,521	0	0

Statement of Income

Line No.	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1						
2	0	0	260,655,435	280,610,252	0	0
3						
4	0	0	211,481,849	223,775,586	0	0
5	0	0	4,079,851	3,972,827	0	0
6	0	0	16,062,129	15,216,540	0	0
7	0	0	0	0	0	0
8	0	0	408,847	200,183	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	0	0	0	0	0	0
13	0	0	0	0	0	0
14	0	0	11,003,926	11,586,596	0	0
15	0	0	( 4,881,567)	4,303,867	0	0
16	0	0	( 149,038)	1,105,862	0	0
17	0	0	17,351,926	8,658,991	0	0
18	0	0	7,848,290	5,298,726	0	0
19	0	0	( 577,802)	( 95,995)	0	0
20	0	0	0	0	0	0
21	0	0	0	0	0	0
22	0	0	0	0	0	0
23	0	0	0	0	0	0
24	0	0	0	0	0	0
25	0	0	246,931,831	263,425,731	0	0
26	0	0	13,723,604	17,184,521	0	0

**Statement of Income(continued)**

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		13,723,604	17,184,521	0	0
28	<b>OTHER INCOME AND DEDUCTIONS</b>					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0
33	Revenues from Nonutility Operations (417)		2,570,108	284	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		2,043,755	0	0	0
35	Nonoperating Rental Income (418)		0	0	0	0
36	Equity In Earnings of Subsidiary Companies (418.1)	119	0	0	0	0
37	Interest and Dividend Income (419)		2,880	0	0	0
38	Allowance for Other Funds Used During Construction (419.1)		1,494,609	0	0	0
39	Miscellaneous Nonoperating Income (421)		33,787	35,023	0	0
40	Gain on Disposition of Property (421.1)		0	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		2,057,629	35,307	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		0	0	0	0
44	Miscellaneous Amortization (425)		0	0	0	0
45	Donations (426.1)	340	211,194	173,596	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		2,988	0	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		72,649	72,841	0	0
49	Other Deductions (426.5)		4,714	4,738	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	291,545	251,175	0	0
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0
53	Income Taxes-Federal (409.2)	262-263	783,728	( 66,248)	0	0
54	Income Taxes-Other (409.2)	262-263	170,413	( 15,974)	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	0	0	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0	0	0
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0
58	(Less) Investment Tax Credits (420)		0	0	0	0
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		954,141	( 82,222)	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		811,943	( 133,646)	0	0
61	<b>INTEREST CHARGES</b>					
62	Interest on Long-Term Debt (427)		4,050,423	3,036,413	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	68,163	129,942	0	0
64	Amortization of Loss on Reacquired Debt (428.1)		72,216	72,216	0	0
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0	0
67	Interest on Debt to Associated Companies (430)	340	0	0	0	0
68	Other Interest Expense (431)	340	80,108	67,845	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		641,158	487,504	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		3,629,752	2,818,912	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		10,905,795	14,231,963	0	0
72	<b>EXTRAORDINARY ITEMS</b>					
73	Extraordinary Income (434)		0	0	0	0
74	(Less) Extraordinary Deductions (435)		0	0	0	0
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0
78	Net Income (Total of lines 71 and 77)		10,905,795	14,231,963	0	0

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**Statement of Accumulated Comprehensive Income and Hedging Activities(continued)**

Line No.	Other Cash Flow Hedges Interest Rate Swaps  (f)	Other Cash Flow Hedges (Insert Category)  (g)	Totals for each category of items recorded in Account 219  (h)	Net Income (Carried Forward from Page 116, Line 78)  (i)	Total Comprehensive Income  (j)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

**Statement of Retained Earnings**

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
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).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
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 Quarter Year to Date Balance  (c)	Previous Quarter Year to Date Balance  (d)
	<b>UNAPPROPRIATED RETAINED EARNINGS</b>			
1	Balance-Beginning of Period		74,847,788	70,897,941
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)		10,905,795	14,231,963
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)		3,122	42,116
6	Balance Transferred from Income (Acct 433 less Acct 418.1)			
7	Appropriations of Retained Earnings (Account 436)			
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)		10,680,000	10,240,000
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
14	Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		75,070,461	74,847,788
15	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1		75,070,461	74,847,788
21	<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b>			
	Report only on an Annual Basis no Quarterly			
22	Balance-Beginning of Year (Debit or Credit)			
23	Equity in Earnings for Year (Credit) (Account 418.1)			
24	(Less) Dividends Received (Debit)			
25	Other Changes (Explain)			
26	Balance-End of Year			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Statement of Cash Flows**

- (1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
- (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 in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
- (4) Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 116)	10,905,795	14,231,964
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	16,470,976	15,416,723
5	Amortization of (Specify) (footnote details)		
6	Deferred Income Taxes (Net)	9,503,637	3,360,266
7	Investment Tax Credit Adjustments (Net)	( 577,802)	( 95,995)
8	Net (Increase) Decrease in Receivables	5,964,772	( 19,271,232)
9	Net (Increase) Decrease in Inventory	( 126,437)	( 762,537)
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	( 11,955,740)	12,503,627
12	Net (Increase) Decrease in Other Regulatory Assets		
13	Net Increase (Decrease) in Other Regulatory Liabilities	( 2,163,065)	( 207,533)
14	(Less) Allowance for Other Funds Used During Construction		
15	(Less) Undistributed Earnings from Subsidiary Companies	1,494,609	
16	Other (footnote details):		
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	26,527,527	25,175,283
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (Including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	( 35,225,870)	( 39,177,177)
23	Gross Additions to Nuclear Fuel		
24	Gross Additions to Common Utility Plant		
25	Gross Additions to Nonutility Plant		
26	(Less) Allowance for Other Funds Used During Construction		
27	Other (footnote details):		
28	Cash Outflows for Plant (Total of lines 22 thru 27)	( 35,225,870)	( 39,177,177)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)	( 265,141)	277,231
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)	( 19,519)	( 17,120)
39	Proceeds from Sales of Investment Securities (a)		

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Statement of Cash Flows (continued)**

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
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 (footnote details):		
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	( 35,510,530)	( 38,917,066)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		50,000,000
54	Preferred Stock		
55	Common Stock	7,002,587	
56	Other (footnote details):		
57	Net Increase in Short-term Debt (c)	17,891,627	
58	Other (footnote details):		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	24,894,214	50,000,000
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)	( 5,272,727)	( 5,272,727)
63	Preferred Stock		
64	Common Stock		
65	Other (footnote details):		
66	Net Decrease in Short-Term Debt (c)		( 23,200,000)
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock	( 10,680,000)	( 7,570,000)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	8,941,487	13,957,273
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	( 41,516)	215,490
75			
76	Cash and Cash Equivalents at Beginning of Period	775,018	559,528
77			
78	Cash and Cash Equivalents at End of Period	733,502	775,018

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report 2014/Q4
Intermountain Gas Company			
<b>Notes to Financial Statements</b>			

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. 1 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. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.
4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.
5. Provide a list of all environmental credits received during the reporting period.
6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.
7. 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.
8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
9. 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 corporation(s), and distributions of capital.
10. 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.
11. 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.
12. Explain concisely only those significant changes in accounting methods made during the year which had 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.
13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

## NOTE 8 – EMPLOYEE BENEFIT PLANS

### Pension and other postretirement benefit plans

The Company has a noncontributory defined benefit pension plan and other postretirement benefit plans for certain eligible employees. Effective October 1, 2003, Cascade amended the defined pension plan so that no new salaried participants will be added to the plan and no additional benefits will accrue for existing salaried participants.

Effective January 1, 2007, the defined pension plan was amended so no new operational union employees would be added to the plan and eligible existing union participants would accrue a benefit at an annual rate of \$107 per year. Effective September 30, 2012, Cascade's pension service accrual credit for union employees ceased. The Company's pension assets are included in MDU's master trust. The Company uses a

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measurement date of December 31 for all of its pension and postretirement benefit plans. Effective January 1, 2010, eligibility to receive retiree medical benefits was modified at Cascade and Intermountain. Current employees at Intermountain, and those hired before June 1, 1992 at Cascade, who had attained age 55 with 10 years of continuous service by December 31, 2010, will be provided the current retiree medical insurance benefits or can elect the new benefit, if desired, regardless of when they retire. All other employees must meet the new eligibility criteria of age 60 and 10 years of continuous service at the time they retire. These employees will be eligible for a specified company funded Retiree Reimbursement Account. Employees at Intermountain hired after December 31, 2009, and employees at Cascade hired after June 1, 1992, will not be eligible for retiree medical benefits.

In 2012, the Company modified health care coverage for certain retirees. Effective January 1, 2013, post-65 coverage was replaced by a fixed-dollar subsidy for retirees and spouses to be used to purchase individual insurance through an exchange.

Employer contributions and benefits paid in the preceding table include only those amounts contributed directly to, or paid directly from, plan assets. Amounts recognized in regulatory assets (liabilities) in the above table are expected to be reflected in rates charged to customers over time. For more information on regulatory assets (liabilities) see Note 3.

Unrecognized pension actuarial losses in excess of 10 percent of the greater of the projected benefit obligation or the market-related value of assets are amortized on a straight-line basis over the average life expectancy of plan participants. The market-related value of assets is determined using a five-year average of assets.

Weighted average assumptions used to determine benefit obligations at December 31 were as follows:

	Pension Benefits		Other Postretirement Benefits	
	2014	2013	2014	2013
Discount rate	3.73%	4.56%	3.73%	4.49%
Expected return on plan assets	7.00%	7.00%	6.00%	6.00%

Weighted average assumptions used to determine net periodic benefit cost for the years ended December 31 were as follows:

	Pension Benefits		Other Postretirement Benefits	
	2014	2013	2014	2013
Discount rate	4.56%	3.68%	4.49%	3.65%
Expected return on plan assets	7.00%	7.00%	6.00%	6.00%

The expected rate of return on pension plan assets is based on a targeted asset allocation range determined by the funded ratio of the plan. As of December 31, 2014, the expected rate of return on pension plan assets is based on the targeted asset allocation range of 40 percent to 50 percent equity securities and 50 percent to 60 percent fixed-income securities and the expected rate of return from these asset categories. The expected rate of return on other postretirement plan assets is based on the targeted asset allocation range of 65 percent to 75 percent equity securities and 25 percent to 35 percent fixed-income securities and the expected rate of return

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from these asset categories. The expected return on plan assets for other postretirement benefits reflects insurance-related investment costs.

Health care rate assumptions for the Company's other postretirement benefit plans as of December 31 were as follows:

	2014	2013
Health care trend rate assumed for next year	6.5%	7.0%
Health care cost trend rate – ultimate	5.0%	5.0%
Year in which ultimate trend rate achieved	2017	2017

The Company's other postretirement benefit plans include health care benefits for certain retirees. The plans underlying these benefits may require contributions by the retiree depending on such retiree's age and years of service at retirement or the date of retirement. The accounting for the health care plans anticipates future costsharing changes that are consistent with the Company's expressed intent to generally increase retiree contributions each year by the excess of the expected health care cost trend rate over six percent.

The Company's pension assets are managed by 15 outside investment managers. The Company's other postretirement assets are managed by one outside investment manager. The Company's investment policy with respect to pension and other postretirement assets is to make investments solely in the interest of the participants and beneficiaries of the plans and for the exclusive purpose of providing benefits accrued and defraying the reasonable expenses of administration. The Company strives to maintain investment diversification to assist in minimizing the risk of large losses. The Company's policy guidelines allow for investment of funds in cash equivalents, fixed-income securities and equity securities. The guidelines prohibit investment in commodities and futures contracts, equity private placement, employer securities, leveraged or derivative securities, options, direct real estate investments, precious metals, venture capital and limited partnerships. The guidelines also prohibit short selling and margin transactions. The Company's practice is to periodically review and rebalance asset categories based on its targeted asset allocation percentage policy.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date. The ASC establishes a hierarchy for grouping assets and liabilities, based on the significance of inputs.

The estimated fair values of the Company's pension plan assets are determined using the market approach.

The carrying value of the pension plan's Level 2 cash equivalents approximates fair value and is determined using observable inputs in active markets or the net asset value of shares held at year end, which is determined using other observable inputs including pricing from outside sources. Units of this fund can be redeemed on a daily basis at their net asset value and have no redemption restrictions. The assets are invested in high quality, short-term instruments of domestic and foreign issuers. There are no unfunded commitments related to this fund.

The estimated fair value of the pension plan's Level 1 equity securities is based on the closing price reported on the active market on which the individual securities are traded.

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The estimated fair value of the pension plan's Level 1 and Level 2 collective and mutual funds are based on the net asset value of shares held at year end, based on either published market quotations on active markets or other known sources including pricing from outside sources. Units of these funds can be redeemed on a daily basis at their net asset value and have no redemption restrictions. There are no unfunded commitments related to these funds.

The estimated fair value of the pension plan's Level 2 corporate and municipal bonds is determined using other observable inputs, including benchmark yields, reported trades, broker/dealer quotes, bids, offers, future cash flows and other reference data.

The estimated fair value of the pension plan's Level 1 U.S. Government securities is valued based on quoted prices on an active market.

The estimated fair value of the pension plan's Level 2 U.S. Government securities are valued mainly using other observable inputs, including benchmark yields, reported trades, broker/dealer quotes, bids, offers, to be announced prices, future cash flows and other reference data. Some of these securities are valued using pricing from outside sources.

Though the Company believes the methods used to estimate fair value are consistent with those used by other market participants, the use of other methods or assumptions could result in a different estimate of fair value. For the years ended December 31, 2014 and 2013, there were no transfers between Levels 1 and 2.

The estimated fair values of the Company's other postretirement benefit plans' assets are determined using the market approach.

The estimated fair value of the other postretirement benefit plans' Level 2 cash equivalents is valued at the net asset value of shares held at year end, based on published market quotations on active markets, or using other known sources including pricing from outside sources. Units of this fund can be redeemed on a daily basis at their net asset value and have no redemption restrictions. The assets are invested in high-quality, short-term money market instruments that consist of municipal obligations. There are no unfunded commitments related to this fund.

The estimated fair value of the other postretirement benefit plans' Level 1 equity securities is based on the closing price reported on the active market on which the individual securities are traded.

The estimated fair value of the other postretirement benefit plans' Level 2 insurance contract is based on contractual cash surrender values that are determined primarily by investments in managed separate accounts of the insurer. These amounts approximate fair value. The managed separate accounts are valued based on other observable inputs or corroborated market data.

Though the Company believes the methods used to estimate fair value are consistent with those used by other market participants, the use of other methods or assumptions could result in a different estimate of fair value. For the years ended December 31, 2014 and 2013, there were no transfers between Levels 1 and 2.

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**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion**

Line No.	Item (a)	Total Company For the Current Quarter/Year
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	522,196,752
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	5,802,494
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	527,999,246
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	30,441,648
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	558,440,894
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	295,739,222
15	Net Utility Plant (Total of lines 13 and 14)	262,701,672
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	294,200,636
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	
20	Amortization of Underground Storage Land and Land Rights	1,538,586
21	Amortization of Other Utility Plant	
22	TOTAL In Service (Total of lines 18 thru 21)	295,739,222
23	Leased to Others	
24	Depreciation	
25	Amortization and Depletion	
26	TOTAL Leased to Others (Total of lines 24 and 25)	
27	Held for Future Use	
28	Depreciation	
29	Amortization	
30	TOTAL Held for Future Use (Total of lines 28 and 29)	
31	Abandonment of Leases (Natural Gas)	
32	Amortization of Plant Acquisition Adjustment	
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	295,739,222

**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)**

Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		522,196,752		
4				
5				
6		5,802,494		
7				
8		527,999,246		
9				
10				
11		30,441,648		
12				
13		558,440,894		
14		295,739,222		
15		262,701,672		
16				
17				
18		294,200,636		
19				
20		1,538,586		
21				
22		295,739,222		
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24				
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26				
27				
28				
29				
30				
31				
32				
33		295,739,222		

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Gas Plant in Service (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts.  
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.  
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.  
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.  
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries 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 an 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's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

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	4,456,911	1,696,072
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	4,888,904	1,696,072
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 Measuring and Regulating Station Equipment		
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 Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration and Development Costs		
26	339 Asset Retirement Costs for Natural Gas Production and		
27	TOTAL Production and Gathering Plant (Enter Total of lines 8		
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights		
30	341 Structures and Improvements		
31	342 Extraction and Refining Equipment		
32	343 Pipe Lines		
33	344 Extracted Products Storage Equipment		

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**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 this account and if 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.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				2,506
3				429,487
4	190,002			5,962,981
5	190,002			6,394,974
6				
7				
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9				
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33				

**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	345 Compressor Equipment		
35	346 Gas Measuring and Regulating Equipment		
36	347 Other Equipment		
37	348 Asset Retirement Costs for Products Extraction Plant		
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)		
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and		
40	Manufactured Gas Production Plant (Submit Supplementary		
41	TOTAL Production Plant (Enter Total of lines 39 and 40)		
42	<b>NATURAL GAS STORAGE AND PROCESSING PLANT</b>		
43	Underground Storage Plant		
44	350.1 Land		
45	350.2 Rights-of-Way		
46	351 Structures and Improvements		
47	352 Wells		
48	352.1 Storage Leaseholds and Rights		
49	352.2 Reservoirs		
50	352.3 Non-recoverable Natural Gas		
51	353 Lines		
52	354 Compressor Station Equipment		
53	355 Other Equipment		
54	356 Purification Equipment		
55	357 Other Equipment		
56	358 Asset Retirement Costs for Underground Storage Plant		
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru		
58	Other Storage Plant		
59	360 Land and Land Rights	292,588	
60	361 Structures and Improvements	4,065,025	144,233
61	362 Gas Holders	3,706,269	
62	363 Purification Equipment	529,514	3,782,813
63	363.1 Liquefaction Equipment	2,605,771	
64	363.2 Vaporizing Equipment	2,036,601	
65	363.3 Compressor Equipment	2,871,424	
66	363.4 Measuring and Regulating Equipment	113,399	
67	363.5 Other Equipment	1,094,077	
68	363.6 Asset Retirement Costs for Other Storage Plant		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	17,314,668	3,927,046
70	<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>		
71	364.1 Land and Land Rights		
72	364.2 Structures and Improvements		
73	364.3 LNG Processing Terminal Equipment		
74	364.4 LNG Transportation Equipment		
75	364.5 Measuring and Regulating Equipment		
76	364.6 Compressor Station Equipment		
77	364.7 Communications Equipment		
78	364.8 Other Equipment		
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas		
80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and		

**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34				
35				
36				
37				
38				
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40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				
53				
54				
55				
56				
57				
58				
59				292,588
60				4,209,258
61				3,706,269
62		7,762		4,320,089
63				2,605,771
64				2,036,601
65	788,000	( 7,762)		2,075,662
66				113,399
67				1,094,077
68				
69	788,000			20,453,714
70				
71				
72				
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80				

**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,	17,314,668	3,927,046
82	TRANSMISSION PLAN		
83	365.1 Land and Land Rights	773,903	
84	365.2 Rights-of-Way		
85	366 Structures and Improvements	77,152	
86	367 Mains	68,806,583	837,063
87	368 Compressor Station Equipment	1,730,359	
88	369 Measuring and Regulating Station Equipment		
89	370 Communication Equipment	714,440	
90	371 Other Equipment		
91	372 Asset Retirement Costs for Transmission Plant		
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	72,102,437	837,063
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights	423,098	13,240
95	375 Structures and Improvements	18,864	
96	376 Mains	147,183,619	5,953,720
97	377 Compressor Station Equipment		
98	378 Measuring and Regulating Station Equipment-General	6,979,702	1,224,555
99	379 Measuring and Regulating Station Equipment-City Gate		
100	380 Services	136,202,219	5,147,051
101	381 Meters	38,767,827	6,167,481
102	382 Meter Installations	11,042,724	1,576,623
103	383 House Regulators	5,759,218	129,507
104	384 House Regulator Installations	6,081,453	434,702
105	385 Industrial Measuring and Regulating Station Equipment	9,841,693	649,999
106	386 Other Property on Customers' Premises		
107	387 Other Equipment		
108	388 Asset Retirement Costs for Distribution Plant		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	362,300,417	21,296,878
110	GENERAL PLANT		
111	389 Land and Land Rights	2,355,579	
112	390 Structures and Improvements	16,160,548	504,784
113	391 Office Furniture and Equipment	10,570,599	520,297
114	392 Transportation Equipment	7,015,635	1,036,582
115	393 Stores Equipment	10,529	
116	394 Tools, Shop, and Garage Equipment	3,657,404	463,307
117	395 Laboratory Equipment		
118	396 Power Operated Equipment	1,283,885	576,796
119	397 Communication Equipment	4,493,872	5,085
120	398 Miscellaneous Equipment	1,153	
121	Subtotal (Enter Total of lines 111 thru 120)	45,549,204	3,106,851
122	399 Other Tangible Property		
123	399.1 Asset Retirement Costs for General Plant		
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	45,549,204	3,106,851
125	TOTAL (Accounts 101 and 106)	502,155,630	30,863,910
126	Gas Plant Purchased (See Instruction 8)		
127	(Less) Gas Plant Sold (See Instruction 8)		
128	Experimental Gas Plant Unclassified		
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	502,155,630	30,863,910

**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	788,000			20,453,714
82				
83				773,903
84				
85				77,152
86	29,790			69,613,856
87				1,730,359
88				
89				714,440
90				
91				
92	29,790			72,909,710
93				
94				436,338
95				18,864
96	922,927		156,570	152,370,982
97				
98	84,826			8,119,431
99				
100	302,875		( 156,570)	140,889,825
101	565,231		3,403	44,373,480
102	21,793			12,597,554
103	3,331			5,885,394
104	2,532			6,513,623
105	152,898			10,338,794
106				
107				
108				
109	2,056,413		3,403	381,544,285
110				
111				2,355,579
112	3,200			16,662,132
113	422,993			10,667,903
114	279,498		( 22)	7,772,697
115	2,486			8,043
116	209,762			3,910,949
117				
118	851,975		( 3,381)	1,005,325
119	186,175			4,312,782
120				1,153
121	1,956,089		( 3,403)	46,696,563
122				
123				
124	1,956,089		( 3,403)	46,696,563
125	5,020,294			527,999,246
126				
127				
128				
129	5,020,294			527,999,246

**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			
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44				
45	<b>Total</b>			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Gas Property and Capacity Leased to Others**

- 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.
- In column (d) provide the lease payments received from others.
- 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	<b>Total</b>			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Gas Plant Held for Future Use (Account 105)**

- 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 future use.
- 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				
4				
5				
6				
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45	Total			

**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).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
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	Distribution Plant	750,262	225,658
2	General Plant	3,291,781	2,353,132
3	Intangible Plant CIS & GIS Systems	26,366,301	7,126,262
4			
5	LNG	33,304	2,139
6			
7			
8			
9			
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45	<b>Total</b>	<b>30,441,648</b>	<b>9,707,191</b>

Name of Respondent  
Intermountain Gas Company

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/2014

Year/Period of Report  
End of 2014/Q4

**Non-Traditional Rate Treatment Afforded New Projects**

1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.

2. In column b, list the CP Docket Number where the Commission authorized the facility.

3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)

4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.

5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Service (d)
1	Not Applicable			
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	<b>Total</b>			0

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Non-Traditional Rate Treatment Afforded New Projects (continued)**

6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility.
7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).
8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.
9. In column i, report the amount of depreciation expense accrued on the facility during the year.
10. In column j, list any other expenses(including taxes) allocated to the facility.
11. In column k, report the incremental revenues associated with the facility.
12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.
13. Provide the total amounts for each column.

Line No.	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including taxes) (j)	Incremental Revenues (k)
1							
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report 2014/Q4
Intermountain Gas Company			
<b>General Description of Construction Overhead Procedure</b>			

- 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.
- 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.
- 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.

**INTERMOUNTAIN GAS COMPANY**  
**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION - AFUDC**  
**GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE - PAGE 218**  
**FY-14 FORM 2**

This includes the net cost of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed the allowance computed in accordance with the formula prescribed in paragraph (a) below. No AFUDC charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(a) The formula and elements for the computation of the AFUDC shall be:

**ORIG FORM**

$$As = s(S/W) + \{[d(D/(D+P+C))] * \{1-(S/W)\}\} \quad As = 2.05\%$$

$$At = [1-(S/W)] * \{[p(P/(D+P+C))] + \{c(C/(D+P+C))\}\} \quad At = 5.60\%$$

$$Total = 7.65\%$$

IF THE FORMULA PRODUCES A NEGATIVE RESULT THEN USE PRIME RATE

As - Gross allowance for borrowed funds used during construction rate

At - Allowance for other funds used during construction rate		ORIG FORM
S - Average short-term debt	S =	\$9,375,000
s - Short-term debt interest rate	s =	1.55%
D - Long-term debt	D =	\$76,363,638
d - Long-term debt interest rate	d =	5.11%
P - preferred stock	P =	\$0
p - preferred stock cost rate	p =	0.00%
C - common equity	C =	94,168,731
c - common equity cost rate	c =	14.85%
W - Average balance in construction in progress	W =	\$29,525,757

(b) The rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in #154.63 of the Commission's Regulations under the Natural Gas Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the IPUC. If such cost rate is not available, the average rate actually earned during the preceding three years shall be used. The short-term debt balances and related cost and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

#154.63 states that the weighted average cost per long-term debt and preferred stock shall be the yield to maturity based on interest rates per loan and net loans outstanding and dividend rates per issue and net issues outstanding, respectively.

**DEBT AND PREFERRED BALANCES AND RATES**

Common, debt and preferred balances used are from December 2013. The long-term debt rate is the yield to maturity rate reflected in Case INT-G-93-2. Common equity costs reflect the level approved in rates by the IPUC in Case 122.

**LONG-TERM DEBT INTEREST EXPENSE RATE**

Long-term debt is the balance as of December 31, 2013. The long-term debt interest rate is interest expense for the 2014 Plan divided by long-term debt balance as of December 31, 2013.

	DATE	BALANCE
LT DEBT	12/31/13	76,363,638
INTEREST	CE 9/3	3,904,850
		5.11%

**AVERAGE SHORT-TERM DEBT**

The computation of the short-term debt component is detailed below. Average short-term debt is the average of twelve months of averages of the outstanding credit line per the 2014 Plan. The average short-term debt rate is interest expense in the 2014 Plan divided by the average short-term debt. The commitment fee is not included in the computation.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Intermountain Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2014	2014/Q4
General Description of Construction Overhead Procedure			

TWO MONTH			
DATE	MONTH	BALANCE	AVERAGE
12/31/13	1	3,000,000	
01/31/14	2	0	1,500,000
02/28/14	3	0	0
03/31/14	4	0	0
04/30/14	5	0	0
05/31/14	6	0	0
06/30/14	7	0	0
07/31/14	8	7,000,000	3,500,000
08/31/14	9	15,500,000	11,250,000
09/30/14	10	25,000,000	20,250,000
10/31/14	11	32,000,000	28,500,000
11/30/14	12	21,000,000	26,500,000
12/31/14	13	21,000,000	21,000,000
TOTAL		112,500,000	
AVERAGE		9,375,000	
INTEREST		145,573	
		1.55%	

AVERAGE WORK-IN-PROGRESS

The computation of the average work-in-progress is detailed below. Average work-in-progress is the average of CWIP total per the 2014 Plan.

ITEM		AMOUNT
12/31/13	1	25,951,873
01/31/14	2	25,951,873
02/28/14	3	27,691,067
03/31/14	4	29,018,197
04/30/14	5	29,780,973
05/31/14	6	31,071,868
06/30/14	7	32,291,581
07/31/14	8	33,669,474
08/31/14	9	28,651,411
09/30/14	10	29,365,645
10/31/14	11	29,507,581
11/30/14	12	30,441,648
12/31/14	13	30,441,648
TOTAL		383,834,840
AVERAGE CWIP		29,525,757

**General Description of Construction Overhead Procedure (continued)**

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

- For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.
- Identify, in a footnote, the specific entity used as the source for the capital structure figures.
- Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio (percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S 9,375,000		
(2)	Short-Term Interest			s 1.55
(3)	Long-Term Debt	D 76,363,638	41.22	d 5.11
(4)	Preferred Stock	P		p
(5)	Common Equity	C 94,168,731	58.78	c 14.85
(6)	Total Capitalization	172,484,903		
(7)	Average Construction Work In Progress Balance	W 29,525,757		

2. Gross Rate for Borrowed Funds  $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$  2.05

3. Rate for Other Funds  $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$  5.60

4. Weighted Average Rate Actually Used for the Year:

- Rate for Borrowed Funds - 2.59
- Rate for Other Funds - 6.03

**Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)**

1. Explain in a footnote any important adjustments during year.
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.
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 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.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
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.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
<b>Section A. BALANCES AND CHANGES DURING YEAR</b>					
1	Balance Beginning of Year				
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense				
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing				
7	Other Clearing Accounts				
8	Other Clearing (Specify) (footnote details):				
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)				
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired				
13	Cost of Removal				
14	Salvage (Credit)				
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)				
16	Other Debit or Credit Items (Describe) (footnote details):				
17					
18	Book Cost of Asset Retirement Costs				
19	Balance End of Year (Total of lines 1,10,15,16 and 18)				
<b>Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS</b>					
21	Productions-Manufactured Gas				
22	Production and Gathering-Natural Gas				
23	Products Extraction-Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant	10,595,825	10,595,825		
26	Base Load LNG Terminating and Processing Plant				
27	Transmission	38,324,145	38,324,145		
28	Distribution	226,137,133	226,137,133		
29	General	19,384,873	19,384,873		
30	TOTAL (Total of lines 21 thru 29)	294,441,976	294,441,976		

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of <u>2014/Q4</u>
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**Gas Stored (Accounts 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 (c), 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					206,934	4,886,538		5,093,472
2	Gas Delivered to Storage						1,945,033		1,945,033
3	Gas Withdrawn from						3,636,856		3,636,856
4	Other Debits and Credits					1,683,251			1,683,251
5	Balance at End of Year					1,890,185	3,194,715		5,084,900
6	Dth					459,555	821,523		1,281,078
7	Amount Per Dth					4.1131	3.8888		3.9692

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**Investments (Account 123, 124, and 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. Investments 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)	*	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 the Year  (d)
1	Cash		772,968	
2	SISP Investments		17,120	19,519
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**Investments (Account 123, 124, and 136) (continued)**

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.

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.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

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).

Line No.	Sales or Other Dispositions During Year  (e)	Principal Amount or No. of Shares at End of Year  (f)	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)  (g)	Revenues for Year  (h)	Gain or Loss from Investment Disposed of  (i)
1	772,968				
2			36,639		
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**Investments in Subsidiary Companies (Account 123.1)**

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
  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.
- (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.
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	NOT APPLICABLE			
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40	<b>TOTAL Cost of Account 123.1 \$</b>		<b>TOTAL</b>	

**Investments in Subsidiary Companies (Account 123.1) (continued)**

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
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.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
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 account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f).
8. Report on Line 40, column (a) the total cost of Account 123.1.

Line No.	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)
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)

**PREPAYMENTS (ACCOUNT 165)**

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

Line No.	Nature of Payment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance	167,094
2	Prepaid Rents	
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	367,271
6	TOTAL	534,365

**Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)**  
(continued)

**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 Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
7							
8							
9							
10							
11							
12							
13							
14							
15	<b>Total</b>						

**Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)**  
(continued)

**UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 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 row number after the last row number used 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 Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
16							
17							
18							
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25							
<b>26</b>	<b>Total</b>						

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Other Regulatory Assets (Account 182.3)**

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 Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During Period Amount Recovered (e)	Written off During Period Amount Deemed Unrecoverable (f)	Balance at End of Current Quarter/Year (g)
1	Deferred Post Retirement	2,260,524	3,881,414				6,141,938
2	Deferred Regulatory Tax Asset	6,592,851	2,822,266				9,415,117
3							
4							
5							
6							
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40	<b>Total</b>	8,853,375	6,703,680		0	0	15,557,055

**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 Debits  (a)	Balance at Beginning of Year  (b)	Debits  (c)	Credits  Account Charged (d)	Credits  Amount (e)	Balance at End of Year  (f)
1	Intercompany - CP Regulatory Asset	1,451,437			114,983	1,336,454
2	Easements	7,500			7,500	
3	Post Retirement Overfunding	514,768			514,768	
4						
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39	Miscellaneous Work in Progress					
40	<b>Total</b>	1,973,705	0		637,251	1,336,454

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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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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. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas	76,657	60,932	35,519
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	76,657	60,932	35,519
6	Other (Specify) (footnote details)			
7	TOTAL Account 190 (Total of lines 5 thru 6)	76,657	60,932	35,519
8	Classification of TOTAL			
9	Federal Income Tax	( 41,277)	5,661	19,345
10	State Income Tax	117,934	55,271	16,174
11	Local Income Tax			

**Accumulated Deferred Income Taxes (Account 190) (continued)**

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits Account No. (g)	Debits Amount (h)	Credits Account No. (i)	Credits Amount (j)	
1							
2							
3							51,244
4							
5							51,244
6							
7							51,244
8							
9							( 27,593)
10							78,837
11							

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

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				
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**Capital Stock (Accounts 201 and 204)**

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 that 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 pledgee and purpose of pledge.

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	1,513,060					
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)**

- Show for each of the above accounts the amounts applying to each class and series of capital stock.
- 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.
- 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.
- 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	Account 207 - Premium on common stock			25,704,671
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40	<b>Total</b>		<b>0</b>	<b>25,704,671</b>

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Other Paid-In Capital (Accounts 208-211)**

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 a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.
- (b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain or 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.
- (d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Gain on Reacquired Stock	183,541
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40	<b>Total</b>	<b>183,541</b>

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**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.
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 the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
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<b>TOTAL</b>		

**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.
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 the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16	Common Stock	1,077,741
17		
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<b>TOTAL</b>		1,077,741

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report 2014/Q4
Intermountain Gas Company			
<b>Securities Issued or Assumed and Securities Refunded or Retired During the Year</b>			

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.
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, discounts, 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.
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.
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.
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 refunded securities clearly earmarked.

**Long-Term Debt (Accounts 221, 222, 223, and 224)**

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
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.
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.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

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 amts held by respondent)  (d)
1	Bonds	09/18/1998	09/18/2018	21,090,911
2	Bonds, Series B	10/30/2013	10/30/2028	25,000,000
3	Bonds, Series A	10/30/2013	10/30/2025	25,000,000
4	Revolving Line of Credit	07/15/2013	07/15/2018	21,000,000
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40	<b>TOTAL</b>			92,090,911

**Long-Term Debt (Accounts 221, 222, 223, and 224)**

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 that 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 Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Interest for Year Rate (in %) (e)	Interest for Year Amount (f)	Held by Respondent Reacquired Bonds (Acct 222) (g)	Held by Respondent Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year (i)
1	7.260	1,802,350			
2	4.330	1,082,500			
3	4.080	1,020,000			
4	2.100	145,573			
5					
6					
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40		4,050,423			

**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

1. Report under separate subheadings for Unamortized Debt Expense, 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)	Amortization Period  Date To (e)
1	Senior debentures	58,000,000	50,119	09/18/1998	09/18/2018
2	Senior debentures	50,000,000	82,865	10/30/2013	10/30/2025
3					
4	Long-term revolving credit		316,844	07/15/2013	07/15/2018
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**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

5. Furnish in a footnote 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.

Line No.	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1		412	88	324
2	52,530	28,805	7,533	73,802
3				
4	217,671	55,638	60,542	212,767
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**Unamortized Loss and Gain on Recquired Debt (Accounts 189, 257)**

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired 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 Recquired Debt, or credited to Account 429.1, Amortization of Gain on Recquired Debt-Credit.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	First Mortgage bonds					
2	Series I	11/16/1989			3,505	2,761
3	Series J	11/16/1989			11,580	9,108
4	Series K	11/16/1989			6,456	5,064
5	Series L	11/16/1989			52,155	41,115
6	Series M	11/16/1989			196,761	155,025
7	Senior Debentures 11/2009	09/27/1993			41,501	32,705
8	Senior Debentures 10/2013	09/18/1998			28,498	22,461
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**Reconciliation of Reported Net Income with Taxable Income for Feder 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.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	10,905,795
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	See details on page 261A	( 323,167)
6		
7		
8	TOTAL	( 323,167)
9	Deductions Recorded on Books Not Deducted for Return	
10	See details on page 261A	4,510,549
11		
12		
13	TOTAL	4,510,549
14	Income Recorded on Books Not Included in Return	
15	See details on page 261A	( 2,135,767)
16		
17		
18	TOTAL	( 2,135,767)
19	Deductions on Return Not Charged Against Book Income	
20	See details on page 261A	( 20,841,858)
21		
22		
23		
24		
25		
26	TOTAL	( 20,841,858)
27	Federal Tax Net Income	( 7,884,447)
28	Show Computation of Tax:	
29	Federal taxable income	( 7,884,447)
30		
31	Federal taxes at statutory rate	( 2,759,556)
32	Environmental tax	
33	Prior year provision adjustments	( 1,388,282)
34	federal fuel excise tax credit	
35		( 4,097,839)

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) A Resubmission	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		3/31/2015	End of 2014/Q4
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		19,046	
Net change in unbilled revenue		0	
Contributions in aid of construction		222,238	
Gain on Asset Sales		(951,126)	
LNG sales Deferred revenue		386,676	
		-----	
		(323,167)	
		=====	
Deductions Recorded on Books not Deducted for Return:			
Federal income taxes		5,160,994	
Intangible plant amortization		0	
Workers Comp and FICA Accrual		(36,259)	
50% meal disallowance		73,358	
401K Company Contribution		(98,591)	
Stock Dividend Plan		(100,826)	
Deferred compensation plans		(159,959)	
Line Pack		917	
Post retirement benefits		(158,442)	
Charitable Contributions		(136,640)	
Vacation accrual		30,416	
Penalties		2,988	
Uniform capitalization		215,883	
Amortization of premium, refinanced debt		72,216	
Amortization of deferred costs on retired debt		0	
Spouse travel		0	
State income taxes		(311,623)	
Supplemental Retirement Plan		(64,107)	
Lobbying expense		78,596	
Club dues		2,628	
Provision Injuries & Damages Accrual		(61,000)	
		-----	
		4,510,549	
		=====	
Income Recorded on Books not Included in Return:			
Medicare Part D Subsidy		0	
AFUDC equity		(1,494,609)	
AFUDC debt		(641,158)	
		-----	
		(2,135,767)	
		=====	
Deductions on Return Not Charged Against Book Income			
Cost of removal deduction		0	
Excess tax over book depreciation		12,489,529	
Reparis deduction		1,717,175	
Bad debt chargeoffs, net provision		116,034	
Research and Development Costs		3,669,378	
Purchased Gas Adjustments		2,346,207	
Incentive award accrual		503,535	
Loan refinance fee amortization		0	
Amortization of intangible assets		0	
Net Operating Loss (Carry forward)		0	
		-----	
		20,841,858	
		=====	

**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**

1. Give 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 affected by 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)  (a)	Balance at Beg. of Year  Taxes Accrued (b)	Balance at Beg. of Year  Prepaid Taxes (c)
1	Unemployment - Federal	4,373	
2	Unemployment - State	5,549	
3	FICA	138,625	
4	City Franchises	4,427,465	
5	Property	1,518,739	
6	Sales - 6%	343	
7	Use - 6%	( 20,818)	
8	Income - Federal	3,577,333	
9	Income - State	473,688	
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<b>TOTAL</b>		10,125,297	

**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**  
(continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
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.
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.
8. Show in columns (i) thru (p) how the taxes 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.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
1	11,342	10,587		5,128	
2	45,520	45,845		5,224	
3	1,259,547	1,293,839		104,333	
4	6,435,952	6,847,259		4,016,158	
5	2,999,048	3,033,045	( 534)	1,484,208	
6	3,383	3,420		306	
7	217,477	184,310		12,349	
8	( 4,266,140)	3,389,925		( 4,078,732)	
9	21,376	711,885		( 216,821)	
10					
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39					
<b>TOTAL</b>	6,727,505	15,520,115	( 534)	1,332,153	

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**

1. Give 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 affected by 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.

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

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1		11,342		
2		45,520		
3		1,512,064		
4		6,435,952		
5		2,999,048		
6				
7				
8		( 4,881,567)		783,728
9		( 149,038)		170,413
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<b>TOTAL</b>		5,973,321		954,141



Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Miscellaneous Current and Accrued Liabilities (Account 242)**

- Describe and report the amount of other current and accrued liabilities at the end of year.
- Minor items (less than \$250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1	Accrued Incentive	580,650
2	Accrued Wages	860,117
3	Accrued Benefits	698,888
4	Accrued Vacation	1,302,424
5		
6		
7		
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45	<b>Total</b>	<b>3,442,079</b>

**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)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
1	Deferred Comp plan	1,824,939		159,958		1,664,981
2	Deferred Other	20,075			32,245	52,320
3	Deferred Intercompany	391,754			573,531	965,285
4	Officers SERP	6,725,714			877,644	7,603,358
5	Postretirement				1,748,798	1,748,798
6						
7						
8						
9						
10						
11						
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45	<b>Total</b>	<b>8,962,482</b>		<b>159,958</b>	<b>3,232,218</b>	<b>12,034,742</b>

**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. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	50,576,485	12,965,414	4,558,211
4	Other (Define) (footnote details)			
5	Total (Enter Total of lines 2 thru 4)	50,576,485	12,965,414	4,558,211
6	Other (Specify) (footnote details)			
7	TOTAL Account 282 (Enter Total of lines 5 thr	50,576,485	12,965,414	4,558,211
8	Classification of TOTAL			
9	Federal Income Tax	44,218,729	12,965,414	4,558,211
10	State Income Tax	6,357,756		
11	Local Income Tax			

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
Distribution	MACRS	15 years	4/11/2005
Distribution	MACRS	20 years	2012
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 Amount	Deferred Tax Provided
R & D		3,651,388	1,277,986
CIAC		(228,867)	(82,335)
CPI		(83,169)	(29,920)
Repairs Deduction		4,215,021	1,516,350
Excess tax over book depreciation		13,504,643	4,858,283
Gain(Loss) on sale of assets		1,442,276	518,857
Line Pack		(1,835)	(660)
AFUDC		969,125	348,642
		23,468,582	8,407,203

**Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)**

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3			1823.6000	3,217,661	1823.6000	740,939	61,460,410
4							
5				3,217,661		740,939	61,460,410
6							
7				3,217,661		740,939	61,460,410
8							
9				1,019,892		30,167	53,615,657
10				2,197,769		710,772	7,844,753
11							

Annual Tax Deferrals:	Annual Deferral		Dr Cr	Balance
Year	Credits	Debits	Adjustments	
1970-91	13,599,711	3,774,705	4,447,070	14,272,076
2015	145,291	480,886	10,812	13,947,293
2016	239,617	670,220	313,465	13,830,155
2017	414,750	734,180	(9,042)	13,501,683
2018	133,463	97,680	(13,741)	13,523,725
2019	86,999	97,625	(24,082)	13,489,017
2020	199,775	284,997	(269,523)	13,134,272
2021	485,922	630,120	(59,519)	12,930,555
2022	153,687	155,312	50,729	12,979,659
2023	277,316	200,185	42,348	13,099,138
2024	423,005	914,337	(765,228)	11,842,578
2025	1,777,814	371,385	14,732	13,263,739
2026	3,403,641	529,426	27,893	16,165,847
2027	2,371,094	437,931	(85,431)	18,013,579
2028	501,156	909,347	(177,641)	17,427,747
2029	743,952	693,903	(204,776)	17,273,019
2030	837,470	152,501	(66,746)	17,891,242
2031	3,640,404	325,633	(152,039)	21,053,974
2032	2,886,119	464,693	407,084	23,882,484
2010	1,977,523	169,785	83,193	25,773,415
2011	4,535,579	(17,739)	(70,822)	30,255,911
2012	5,967,761	192,945	(568,109)	35,462,618
2013	5,561,518	1,816,998	11,369,347	50,576,485
2014	12,965,414	4,558,211	2,476,722	61,460,410

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 regulated deferrals.

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) A Resubmission	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY		3/31/15	End of 2014/Q4

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	Accrued 401k Pension	(90,584)	193,785	120,951
4	Bad debt provision	(190,791)	204,563	163,951
5	Charitable Contributions	-	47,824	47,824
6	Contingency Reserve	(26,225)	21,350	0
7	Advances in aid of construction	(3,501,963)	339,398	207,336
8	Deferred compensation plans	(744,989)	90,896	33,851
9	State investment tax credit	(3,720,499)	0	0
10	Fas 158 Reg Asset	750,525	1,538,663	0
11	Incentive awards	(466,106)	425,178	248,941
12	Intercompany Deferred Credit	(71,191)	79,156	359,048
13	LNG Sales Deferred Revenue	-	13,835	197,266
14	Medicare Part D Subsidy	(16,767)	13,650	9,454
15	Accrued FICA	(33,321)	27,842	15,152
16	Restricted Stock	(4,792)	0	0
17	Post retirement benefits	196,876	39,467	996,687
18	Purchased gas adjustments	-	821,173	60,767
19	Supplemental retirement plan	(2,868,376)	196,339	516,954
20	Refinance costs	146,367	0	25,276
21	Uniform capitalization	(346,986)	19,382	190,729
22	Accrued vacation	(436,245)	47,373	60,374
23	Research and Development	-	0	0
24	Amortization of intangibles	-	0	0
25	Unbilled revenue	-	0	0
26	Deferred costs on refinanced debt	-	0	0
27	Pension	-	0	0
28	State purchase gas adjustments & State SERP	(111,134)	205,706	0
29	Federal regulatory gross-up	-	0	0
30	State regulatory gross-up	-	0	0
31	Net operating loss	-	0	0
32	TOTAL (Acct 283) (Total of lines 3 thru 30)	(11,536,201)	4,325,580	3,254,562
33	Classification of TOTAL			
34	Federal Income Tax	(9,391,818)	4,119,874	3,254,562
35	Sate Income Tax	(2,144,383)	205,706	0

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 with the exception of purchase gas adjustment timing items. For 2012, 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 to Acct. 282.
- (c) Represents adjustment to record FASB 109.

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) A Resubmission	Date of Report 3/31/15	Year of Report End of 2014/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in a footnote explanations for pages 276 and 277. Include 4. Add additional rows as necessary to report all data. When rows are added, the additional amounts relating to insignificant items listed under Other. 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
		2540 (c)	198,335	2540 (c)	214,965	(1,120)	3
		2540 (c)	66,883	2540 (c)	76,156	(140,906)	4
		2540 (c)	18,563	2540 (c)	18,563	-	5
		2540 (c)	1,706	2540 (c)	6,581	-	6
		2540 (c)	91,032	2540 (c)	121,184	(3,339,749)	7
		2540 (c)	17,698	2540 (c)	30,723	(674,919)	8
		2540 (c)	754,730	2540 (c)	46,103	(4,429,126)	9
		1823 (c)	122,960	1823 (c)	474,275	2,640,503	10
		2540 (c)	110,710	2540 (c)	150,950	(249,629)	11
		2540 (c)	116,998	2540 (c)	53,092	(414,989)	12
		2540 (c)	61,911	2540 (c)	20,029	(225,313)	13
		2540 (c)	4,005	2540 (c)	4,963	(11,613)	14
		2540 (c)	6,895	2540 (c)	9,793	(17,733)	15
		2540 (c)	-	2540 (c)	-	(4,792)	16
		2540 (c)	310,371	2540 (c)	91,814	(978,901.00)	17
		2540 (c)	-	2540 (c)	-	760,406	18
		2540 (c)	159,446	2540 (c)	54,153	(3,294,284)	19
		1823 (c)	7,791	1823 (c)	2,020	115,320	20
		2540 (c)	60,339	2540 (c)	21,216	(557,456)	21
		2540 (c)	22,395	2540 (c)	19,427	(452,214)	22
						-	23
						-	24
						-	25
						-	26
						-	27
						94,572	28
						-	29
						-	30
						-	31
			2,132,768		1,416,007	(11,181,944)	32
							33
			1,272,663		695,758	(9,103,411)	34
			860,105		720,249	(2,078,533)	35

Description	Gross Timing Diff	Deferred Taxes Provided
Accrued 401k pension	208,098	72,834
Bad debt provisions	116,034	40,612
Charitable Contributions	-	0
Contingency Reserve	61,000	21,350
Advances in aid of construction	377,319	132,062
Deferred compensation plans	162,988	57,045
State Investment tax credit	-	0
FAS 158 Regulatory Asset	4,396,181	1,538,663
Incentive awards	503,535	176,237
Intercompany Deferred Credits	(799,692)	(279,892)
LNG Sales Deferred Revenue	(524,088)	(183,431)
Medicare Part D Subsidy	11,987	4,196
Accrued FICA	36,259	12,690
Restricted Stock	-	0
Post retirement benefits	(2,734,915)	(957,220)
Purchased gas adjustments	2,346,207	760,406
SERP accrual	(883,959)	(114,909)
Refinance costs	(72,216)	(25,276)
Uniform capitalization	(489,562)	(171,347)
Accrued vacation	(37,145)	(13,001)
Research and Development	-	0
Deferred cost on refinanced debt	-	0
Net operating loss	-	0
	2,678,030	1,071,019

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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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.
4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	Written off during Quarter/Period Account Credited (c)	Written off During Period Amount Refunded (d)	Written off During Period Amount Deemed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	Deferred Tax Reg Liab	5,231,490				1,062,305	6,293,795
2	Postretirement	514,767		514,767			
3							
4							
5							
6							
7							
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9							
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35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45	<b>Total</b>	5,746,257		514,767	0	1,062,305	6,293,795

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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Gas Operating Revenues**

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. Revenues 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 Transition Costs and Take-or-Pay	Revenues for GRI and ACA	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 Residential Sales				
2	481 Commercial and Industrial Sales				
3	482 Other Sales to Public Authorities				
4	483 Sales for Resale				
5	484 Interdepartmental Sales				
6	485 Intracompany Transfers				
7	487 Forfeited Discounts				
8	488 Miscellaneous Service Revenues				
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
10	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
11	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
12	489.4 Revenues from Storing Gas of Others				
13	490 Sales of Prod. Ext. from Natural Gas				
14	491 Revenues from Natural Gas Proc. by Others				
15	492 Incidental Gasoline and Oil Sales				
16	493 Rent from Gas Property				
17	494 Interdepartmental Rents				
18	495 Other Gas Revenues				
19	Subtotal:				
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:				

**Gas Operating Revenues**

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.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	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)
1			162,623,055	176,301,605	20,304,646	23,079,757
2			79,543,025	84,624,180	10,970,983	12,264,785
3						
4				133,121		
5						
6						
7			6,461,828	6,757,696		
8			2,895,915	2,893,863		
9						
10						
11			9,131,612	9,899,787	27,692,117	27,894,449
12						
13						
14						
15						
16						
17						
18						
19			260,655,435	280,610,252		
20						
21			260,655,435	280,610,252		

**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 of 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-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Current Year (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					

**Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)**

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.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	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)
1						
2						
3						
4						
5						
6						
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22						
23						
24						
25						

**Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)**

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.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery, Rate Schedule  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
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					

**Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)**

4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	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)
1						
2						
3						
4						
5						
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24						
25						

**Revenues from Storing Gas of Others (Account 489.4)**

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

Line No.	Rate Schedule  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	Not applicable				
2					
3					
4					
5					
6					
7					
8					
9					
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12					
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15					
16					
17					
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21					
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23					
24					
25					

**Revenues from Storing Gas of Others (Account 489.4)**

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.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	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)
1						
2						
3						
4						
5						
6						
7						
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Other Gas Revenues (Account 495)**

Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.

Line No.	Description of Transaction (a)	Amount (in dollars) (b)
1	Commissions on Sale or Distribution of Gas of Others	
2	Compensation for Minor or Incidental Services Provided for Others	
3	Profit or Loss on Sale of Material and Supplies not Ordinarily Purchased for Resale	
4	Sales of Stream, Water, or Electricity, including Sales or Transfers to Other Departments	
5	Miscellaneous Royalties	
6	Revenues from Dehydration and Other Processing of Gas of Others except as provided for in the Instructions to Account 495	
7	Revenues for Right and/or Benefits Received from Others which are Realized Through Research, Development, and Demonstration Ventures	
8	Gains on Settlements of Imbalance Receivables and Payables	
9	Revenues from Penalties earned Pursuant to Tariff Provisions, including Penalties Associated with Cash-out Settlements	
10	Revenues from Shipper Supplied Gas	
11	Other revenues (Specify):	
12		
13	Not Applicable	
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		
	<b>Total</b>	<b>0</b>

**Discounted Rate Services and Negotiated Rate Services**

1. In column b, report the revenues from discounted rate services.
2. In column c, report the volumes of discounted rate services.
3. In column d, report the revenues from negotiated rate services.
4. In column e, report the volumes of negotiated rate services.

Line No.	Account  (a)	Discounted Rate Services	Discounted Rate Services	Negotiated Rate Services	Negotiated Rate Services
		Revenue (b)	Volumes (c)	Revenue (d)	Volumes (e)
1	Account 489.1, Revenues from transportation of gas of others through gathering facilities.				
2	Account 489.2, Revenues from transportation of gas of others through transmission facilities.				
3	Account 489.4, Revenues from storing gas of others.				
4	Account 495, Other gas revenues.				
5					
6					
7	Not Applicable				
8					
9					
10					
11					
12					
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14					
15					
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19					
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33					
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35					
36					
37					
38					
39					
	<b>Total</b>				

**Gas Operation and Maintenance Expenses**

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)	0	0
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering	0	0
8	751 Production Maps and Records	0	0
9	752 Gas Well Expenses	0	0
10	753 Field Lines Expenses	0	0
11	754 Field Compressor Station Expenses	0	0
12	755 Field Compressor Station Fuel and Power	0	0
13	756 Field Measuring and Regulating Station Expenses	0	0
14	757 Purification Expenses	0	0
15	758 Gas Well Royalties	0	0
16	759 Other Expenses	0	0
17	760 Rents	0	0
18	TOTAL Operation (Total of lines 7 thru 17)	0	0
19	Maintenance		
20	761 Maintenance Supervision and Engineering	0	0
21	762 Maintenance of Structures and Improvements	0	0
22	763 Maintenance of Producing Gas Wells	0	0
23	764 Maintenance of Field Lines	0	0
24	765 Maintenance of Field Compressor Station Equipment	0	0
25	766 Maintenance of Field Measuring and Regulating Station Equipment	0	0
26	767 Maintenance of Purification Equipment	0	0
27	768 Maintenance of Drilling and Cleaning Equipment	0	0
28	769 Maintenance of Other Equipment	0	0
29	TOTAL Maintenance (Total of lines 20 thru 28)	0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0

**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	0	0
34	771 Operation Labor	0	0
35	772 Gas Shrinkage	0	0
36	773 Fuel	0	0
37	774 Power	0	0
38	775 Materials	0	0
39	776 Operation Supplies and Expenses	0	0
40	777 Gas Processed by Others	0	0
41	778 Royalties on Products Extracted	0	0
42	779 Marketing Expenses	0	0
43	780 Products Purchased for Resale	0	0
44	781 Variation in Products Inventory	0	0
45	(Less) 782 Extracted Products Used by the Utility-Credit	0	0
46	783 Rents	0	0
47	TOTAL Operation (Total of lines 33 thru 46)	0	0
48	Maintenance		
49	784 Maintenance Supervision and Engineering	0	0
50	785 Maintenance of Structures and Improvements	0	0
51	786 Maintenance of Extraction and Refining Equipment	0	0
52	787 Maintenance of Pipe Lines	0	0
53	788 Maintenance of Extracted Products Storage Equipment	0	0
54	789 Maintenance of Compressor Equipment	0	0
55	790 Maintenance of Gas Measuring and Regulating Equipment	0	0
56	791 Maintenance of Other Equipment	0	0
57	TOTAL Maintenance (Total of lines 49 thru 56)	0	0
58	TOTAL Products Extraction (Total of lines 47 and 57)	0	0

**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	0	0
62	796 Nonproductive Well Drilling	0	0
63	797 Abandoned Leases	0	0
64	798 Other Exploration	0	0
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	0	0
66	D. Other Gas Supply Expenses		
67	Operation		
68	800 Natural Gas Well Head Purchases	0	0
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	0	0
70	801 Natural Gas Field Line Purchases	0	0
71	802 Natural Gas Gasoline Plant Outlet Purchases	0	0
72	803 Natural Gas Transmission Line Purchases	0	0
73	804 Natural Gas City Gate Purchases	176,140,168	187,587,892
74	804.1 Liquefied Natural Gas Purchases	0	0
75	805 Other Gas Purchases	0	0
76	(Less) 805.1 Purchases Gas Cost Adjustments	5,122,808	2,522,155
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	171,017,360	185,065,737
78	806 Exchange Gas	0	0
79	Purchased Gas Expenses		
80	807.1 Well Expense-Purchased Gas	0	0
81	807.2 Operation of Purchased Gas Measuring Stations	0	0
82	807.3 Maintenance of Purchased Gas Measuring Stations	0	0
83	807.4 Purchased Gas Calculations Expenses	0	0
84	807.5 Other Purchased Gas Expenses	0	0
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	0	0

**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	2,413,583	685,278
87	(Less) 808.2 Gas Delivered to Storage-Credit	971,613	382,537
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	0	0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	0	0
90	Gas used in Utility Operation-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit	0	0
92	811 Gas Used for Products Extraction-Credit	0	0
93	812 Gas Used for Other Utility Operations-Credit	0	0
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	0	0
95	813 Other Gas Supply Expenses	16,502	4,886
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	172,475,832	185,373,364
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	172,475,832	185,373,364
98	<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>		
99	<b>A. Underground Storage Expenses</b>		
100	Operation		
101	814 Operation Supervision and Engineering	0	0
102	815 Maps and Records	0	0
103	816 Wells Expenses	0	0
104	817 Lines Expense	0	0
105	818 Compressor Station Expenses	0	0
106	819 Compressor Station Fuel and Power	0	0
107	820 Measuring and Regulating Station Expenses	0	0
108	821 Purification Expenses	0	0
109	822 Exploration and Development	0	0
110	823 Gas Losses	0	0
111	824 Other Expenses	0	0
112	825 Storage Well Royalties	0	0
113	826 Rents	0	0
114	TOTAL Operation (Total of lines of 101 thru 113)	0	0

**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	0	0
117	831 Maintenance of Structures and Improvements	0	0
118	832 Maintenance of Reservoirs and Wells	0	0
119	833 Maintenance of Lines	0	0
120	834 Maintenance of Compressor Station Equipment	0	0
121	835 Maintenance of Measuring and Regulating Station Equipment	0	0
122	836 Maintenance of Purification Equipment	0	0
123	837 Maintenance of Other Equipment	0	0
124	TOTAL Maintenance (Total of lines 116 thru 123)	0	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering	752	2,803
129	841 Operation Labor and Expenses	506,495	416,581
130	842 Rents	0	0
131	842.1 Fuel	91,572	56,510
132	842.2 Power	93,223	79,970
133	842.3 Gas Losses	0	0
134	TOTAL Operation (Total of lines 128 thru 133)	692,042	555,864
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	0	1,948
137	843.2 Maintenance of Structures	7,816	42,807
138	843.3 Maintenance of Gas Holders	0	673
139	843.4 Maintenance of Purification Equipment	724	0
140	843.5 Maintenance of Liquefaction Equipment	50,659	124,616
141	843.6 Maintenance of Vaporizing Equipment	64,880	55,196
142	843.7 Maintenance of Compressor Equipment	138,794	80,683
143	843.8 Maintenance of Measuring and Regulating Equipment	0	0
144	843.9 Maintenance of Other Equipment	123,731	97,720
145	TOTAL Maintenance (Total of lines 136 thru 144)	386,604	403,643
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	1,078,646	959,507

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of <u>2014/Q4</u>
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**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 Terminating and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering	0	0
150	844.2 LNG Processing Terminal Labor and Expenses	0	0
151	844.3 Liquefaction Processing Labor and Expenses	0	0
152	844.4 Liquefaction Transportation Labor and Expenses	0	0
153	844.5 Measuring and Regulating Labor and Expenses	0	0
154	844.6 Compressor Station Labor and Expenses	0	0
155	844.7 Communication System Expenses	0	0
156	844.8 System Control and Load Dispatching	0	0
157	845.1 Fuel	0	0
158	845.2 Power	0	0
159	845.3 Rents	0	0
160	845.4 Demurrage Charges	0	0
161	(less) 845.5 Wharfage Receipts-Credit	0	0
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0
163	846.1 Gas Losses	0	0
164	846.2 Other Expenses	0	0
165	TOTAL Operation (Total of lines 149 thru 164)	0	0
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering	0	0
168	847.2 Maintenance of Structures and Improvements	0	0
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0
170	847.4 Maintenance of LNG Transportation Equipment	0	0
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0
172	847.6 Maintenance of Compressor Station Equipment	0	0
173	847.7 Maintenance of Communication Equipment	0	0
174	847.8 Maintenance of Other Equipment	0	0
175	TOTAL Maintenance (Total of lines 167 thru 174)	0	0
176	TOTAL Liquefied Nat Gas Terminating and Proc Exp (Total of lines 165 and 175)	0	0
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	1,078,646	959,507

**Gas Operation and Maintenance Expenses(continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	<b>3. TRANSMISSION EXPENSES</b>		
179	Operation		
180	850 Operation Supervision and Engineering	0	0
181	851 System Control and Load Dispatching	0	0
182	852 Communication System Expenses	27,894	20,215
183	853 Compressor Station Labor and Expenses	4,685	33,084
184	854 Gas for Compressor Station Fuel	0	0
185	855 Other Fuel and Power for Compressor Stations	0	0
186	856 Mains Expenses	94,389	69,180
187	857 Measuring and Regulating Station Expenses	0	0
188	858 Transmission and Compression of Gas by Others	0	0
189	859 Other Expenses	0	0
190	860 Rents	0	0
191	<b>TOTAL Operation (Total of lines 180 thru 190)</b>	<b>126,968</b>	<b>122,479</b>
192	Maintenance		
193	861 Maintenance Supervision and Engineering	0	0
194	862 Maintenance of Structures and Improvements	0	0
195	863 Maintenance of Mains	49,267	108,484
196	864 Maintenance of Compressor Station Equipment	0	0
197	865 Maintenance of Measuring and Regulating Station Equipment	0	0
198	866 Maintenance of Communication Equipment	192,961	210,007
199	867 Maintenance of Other Equipment	0	0
200	<b>TOTAL Maintenance (Total of lines 193 thru 199)</b>	<b>242,228</b>	<b>318,491</b>
201	<b>TOTAL Transmission Expenses (Total of lines 191 and 200)</b>	<b>369,196</b>	<b>440,970</b>
202	<b>4. DISTRIBUTION EXPENSES</b>		
203	Operation		
204	870 Operation Supervision and Engineering	2,605,957	2,343,886
205	871 Distribution Load Dispatching	11,667	35,265
206	872 Compressor Station Labor and Expenses	0	0
207	873 Compressor Station Fuel and Power	0	0

**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	2,700,686	2,653,860
209	875 Measuring and Regulating Station Expenses-General	115,184	128,588
210	876 Measuring and Regulating Station Expenses-Industrial	0	0
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	0	0
212	878 Meter and House Regulator Expenses	( 63,218)	( 152,374)
213	879 Customer Installations Expenses	6,404,293	6,350,144
214	880 Other Expenses	2,136,852	2,240,143
215	881 Rents	241,348	228,181
216	TOTAL Operation (Total of lines 204 thru 215)	14,152,769	13,827,693
217	Maintenance		
218	885 Maintenance Supervision and Engineering	198,924	196,905
219	886 Maintenance of Structures and Improvements	0	0
220	887 Maintenance of Mains	1,199,530	1,154,332
221	888 Maintenance of Compressor Station Equipment	0	0
222	889 Maintenance of Measuring and Regulating Station Equipment-General	229,044	210,852
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial	483,243	485,739
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station	0	0
225	892 Maintenance of Services	677,866	604,679
226	893 Maintenance of Meters and House Regulators	662,412	598,186
227	894 Maintenance of Other Equipment	0	0
228	TOTAL Maintenance (Total of lines 218 thru 227)	3,451,019	3,250,693
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	17,603,788	17,078,386
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision	107,283	110,779
233	902 Meter Reading Expenses	562,071	582,853
234	903 Customer Records and Collection Expenses	6,967,363	6,859,033

**Gas Operation and Maintenance Expenses(continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	975,065	1,129,384
236	905 Miscellaneous Customer Accounts Expenses	0	0
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	8,611,782	8,682,049
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
239	Operation		
240	907 Supervision	0	0
241	908 Customer Assistance Expenses	179,447	161,723
242	909 Informational and Instructional Expenses	0	0
243	910 Miscellaneous Customer Service and Informational Expenses	0	0
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	179,447	161,723
245	<b>7. SALES EXPENSES</b>		
246	Operation		
247	911 Supervision	0	0
248	912 Demonstrating and Selling Expenses	1,055,713	984,109
249	913 Advertising Expenses	107,738	98,625
250	916 Miscellaneous Sales Expenses	0	0
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,163,451	1,082,734
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
253	Operation		
254	920 Administrative and General Salaries	6,088,669	6,057,063
255	921 Office Supplies and Expenses	3,521,261	3,233,843
256	(Less) 922 Administrative Expenses Transferred-Credit	0	0
257	923 Outside Services Employed	1,081,639	1,268,636
258	924 Property Insurance	64,807	204,818
259	925 Injuries and Damages	780,340	583,384
260	926 Employee Pensions and Benefits	724,297	729,424
261	927 Franchise Requirements	0	0
262	928 Regulatory Commission Expenses	637,810	593,154
263	(Less) 929 Duplicate Charges-Credit	0	0
264	930.1General Advertising Expenses	188,317	141,290
265	930.2Miscellaneous General Expenses	381,281	521,274
266	931 Rents	611,137	636,794
267	TOTAL Operation (Total of lines 254 thru 266)	14,079,558	13,969,680
268	Maintenance		
269	932 Maintenance of General Plant	0	0
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	14,079,558	13,969,680
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	215,561,700	227,748,413

**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. 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  Amount (b)	Gas Received from Others  Dth (c)	Gas Delivered to Others  Amount (d)	Gas Delivered to Others  Dth (e)
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	<b>Total</b>	0	0	0	0

**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 for Which Gas Was Used  (a)	Account Charged  (b)	Natural Gas  Gas Used Dth (c)	Natural Gas  Amount of Credit (in dollars) (d)	Natural Gas  Amount of Credit (in dollars) (d)	Natural Gas  Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit					
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
6						
7	Not Applicable					
8						
9						
10						
11						
12						
13						
14						
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16						
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19						
20						
21						
22						
23						
24						
<b>25</b>	<b>Total</b>					

**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				
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12				
13				
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23				
24				
<b>25</b>	<b>Total</b>			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Other Gas Supply Expenses (Account 813)**

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		
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22		
23		
24		
25	<b>Total</b>	

**Miscellaneous General Expenses (Account 930.2)**

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 or more however, amounts less than \$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.	185,088
2	Experimental and general research expenses.	
	a. Gas Research Institute (GRI)	
	b. Other	
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	98,809
5		
6		
7		
8		
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24		
25	<b>Total</b>	<b>283,897</b>

**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)**

- 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.
- Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

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

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
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	542,933			
7	Base load LNG terminaling and processing plant				
8	Transmission plant	2,084,735			
9	Distribution plant	11,245,580			
10	General plant	2,188,881			
11	Common plant-gas				
12	TOTAL	16,062,129			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)**

obtained. 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**

Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3)  (f)	Amortization of Other Gas Plant (Account 405)  (g)	Total (b to g)  (h)	Functional Classification  (a)
1		408,847	408,847	Intangible plant
2				Production plant, manufactured gas
3				Production and gathering plant, natural gas
4				Products extraction plant
5				Underground gas storage plant
6			542,933	Other storage plant
7				Base load LNG terminalling and processing plant
8			2,084,735	Transmission plant
9			11,245,580	Distribution plant
10			2,188,881	General plant
11				Common plant-gas
12		408,847	16,470,976	TOTAL

**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)**

4. 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)	Plant Bases (in thousands)  (b)	Applied Depreciation or Amortization Rates (percent)  (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)		
8	General Plant (footnote details)		
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11			
12			
13			
14			
15			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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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 of 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 that incurred interest on debt 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 details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	425 Misc Amortization- NA	
2	426.1 Charitable Donations	211,194
3	426.2 Life Insurance- NA	
4	426.3 Penalties	2,988
5	426.4 Civic/Political	72,649
6	426.5 Other Deductions	4,714
7	430 Interest on Debt to Assoc Companies- NA	
8	431:	
9	Compensation Plan- Exec	55,251
10	Customer Deposits	9,635
11	Deferred Gas Costs	2,056
12	Other Interest	13,166
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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	Idaho Public Utilities Comm - annual fee	637,810			
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3					
4					
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23					
24					
<b>25</b>	<b>Total</b>	637,810			

**Regulatory Commission Expenses (Account 928)**

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.

Line No.	Expenses Incurred During Year Charged Currently To  Department (f)	Expenses Incurred During Year Charged Currently To  Account No. (g)	Expenses Incurred During Year Charged Currently To  Amount (h)	Expenses Incurred During Year  Deferred to Account 182.3 (i)	Amortized During Year  Contra Account (j)	Amortized During Year  Amount (k)	Deferred in Account 182.3 End of Year  (l)
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**Employee Pensions and Benefits (Account 926)**

1. Report below the items contained in Account 926, Employee Pensions and Benefits.

Line No.	Expense (a)	Amount (b)
1	Pensions – defined benefit plans	
2	Pensions – other	
3	Post-retirement benefits other than pensions (PBOP)	465,782
4	Post- employment benefit plans	
5	Other (Specify)	
6	Safety/Training Materials	6,137
7	Vacation	37,855
8	Workers Comp	412
9	Consulting Services	1,477
10	College Tuition/Books	10,631
11	Misc EE benefits	202,003
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
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39		
	<b>Total</b>	<b>724,297</b>

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**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. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses.

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 as necessary numbered sequentially starting with 75.01, 75.02, etc.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
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 Maintenance (Total of lines 12 thru 15)				
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)				
19	Transmission (Total of lines 4 and 13)				
20	Distribution (Total of lines 5 and 14)				
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 Operation and Maintenance (Total of lines 18 thru 24)				
26	Gas				
27	Operation				
28	Production - Manufactured Gas				
29	Production - Natural Gas(Including Exploration and Development)				
30	Other Gas Supply				
31	Storage, LNG Terminating and Processing	267,966			267,966
32	Transmission				
33	Distribution	8,723,421			8,723,421
34	Customer Accounts	4,027,704			4,027,704
35	Customer Service and Informational				
36	Sales	800,413			800,413
37	Administrative and General	4,566,982	762,335		5,329,317
38	TOTAL Operation (Total of lines 28 thru 37)	18,386,486	762,335		19,148,821
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminating and Processing	53,839			53,839
44	Transmission	150,664			150,664
45	Distribution	1,395,429			1,395,429

**Distribution of Salaries and Wages (continued)**

Line No.	Classification  (a)	Direct Payroll Distribution  (b)	Payroll Billed by Affiliated Companies  (c)	Allocation of Payroll Charged for Clearing Accounts  (d)	Total  (e)
46	Administrative and General				
47	TOTAL Maintenance (Total of lines 40 thru 46)	1,599,932			1,599,932
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Total of lines 28 and 40)				
51	Production - Natural Gas (Including Expl. and Dev.)(ll. 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)				
53	Storage, LNG Terminaling and Processing (Total of ll. 31 and 43)	321,805			321,805
54	Transmission (Total of lines 32 and 44)	150,664			150,664
55	Distribution (Total of lines 33 and 45)	10,118,850			10,118,850
56	Customer Accounts (Total of line 34)	4,027,704			4,027,704
57	Customer Service and Informational (Total of line 35)				
58	Sales (Total of line 36)	800,413			800,413
59	Administrative and General (Total of lines 37 and 46)	4,566,982	762,335		5,329,317
60	Total Operation and Maintenance (Total of lines 50 thru 59)	19,986,418	762,335		20,748,753
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	19,986,418	762,335		20,748,753
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant				
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)				
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant				
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)				
75	Other Accounts (Specify) (footnote details)				
76	TOTAL Other Accounts				
77	TOTAL SALARIES AND WAGES	19,986,418	762,335		20,748,753

**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 an 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) Total charges for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
1	Other	311,704
2		
3		
4		
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11		
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Transactions with Associated (Affiliated) Companies**

1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000.
2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned goods and services.
4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Goods or Services Provided for Affiliated Company			
21	Cash Collection	Cascade Natural Gas	48518.4880.4880	120,581
22	Bill Printing	Cascade Natural Gas	48580.4880.4880	175,181
23				
24				
25				
26				
27				
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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)	Certificated Horsepower for Each Station  (c)	Plant Cost  (d)
1	Jerome Compressor Station	1	600	1,730,359
2				
3				
4				
5				
6				
7				
8				
9				
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11				
12				
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25				

**Compressor Stations**

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 each unit's size and the date the unit was placed in operation.

3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Line No.	Expenses (except depreciation and taxes)	Expenses (except depreciation and taxes)	Expenses (except depreciation and taxes)	Gas for Compressor Fuel in Dth	Electricity for Compressor Station in kWh	Operational Data	Operational Data	Date of Station Peak
	Fuel (e)	Power (f)	Other (g)	(h)	(i)	Total Compressor Hours of Operation During Year (j)	Number of Compressors Operated at Time of Station Peak (k)	
1	1,006			126		24	1	10/28/2014
2								
3								
4								
5								
6								
7								
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**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 (Dth) (d)
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January	4,804		4,804
3	February	19,668		19,668
4	March			
5	April	66,647		66,647
6	May	16,485		16,485
7	June	14,271		14,271
8	July			
9	August			
10	September			
11	October	111,856		111,856
12	November	149,313		149,313
13	December	101,327		101,327
14	TOTAL (Total of lines 2 thru 13)	484,371		484,371
15	Gas Withdrawn from Storage			
16	January	120,532		120,532
17	February	40,644		40,644
18	March	562,089		562,089
19	April	37,352		37,352
20	May	38,249		38,249
21	June	29,474		29,474
22	July	35,186		35,186
23	August	34,979		34,979
24	September	35,880		35,880
25	October	39,861		39,861
26	November	49,056		49,056
27	December	108,057		108,057
28	TOTAL (Total of lines 16 thru 27)	1,131,359		1,131,359

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Gas Storage Projects**

- On line 4, enter the total storage capacity certificated by FERC.
- 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 (b)
	STORAGE OPERATIONS	
1	Top or Working Gas End of Year	11,155,085 MMBtu
2	Cushion Gas (Including Native Gas)	
3	Total Gas in Reservoir (Total of line 1 and 2)	11,155,085 MMBtu
4	Certificated Storage Capacity	
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	80,364 MMBtu
8	Date of Maximum Days' Withdrawal	12/31/2014
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	
11	Capacity of Tanks	
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	

**Transmission Lines**

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
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.
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.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Transmission Lines		290.30
2	Distribution and service lines		11,764.40
3			
4			
5			
6			
7			
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Transmission System Peak Deliveries**

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

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	<b>SECTION A: SINGLE DAY PEAK DELIVERIES</b>			
1	Date: 12/31/14			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation		273,616	273,616
5	Interruptible Transportation			
6	Other (Describe) (footnote details)			
7	<b>TOTAL</b>		273,616	273,616
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage		11,384	11,384
11	Interruptible Storage			
12	Other (Describe) (footnote details)			
13	<b>TOTAL</b>		11,384	11,384
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe) (footnote details)			
18	<b>TOTAL</b>			
19	<b>SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES</b>			
20	Dates: 12/29/14-12/31/14			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation		879,127	879,127
24	Interruptible Transportation			
25	Other (Describe) (footnote details)			
26	<b>TOTAL</b>		879,127	879,127
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage		28,748	28,748
30	Interruptible Storage			
31	Other (Describe) (footnote details)			
32	<b>TOTAL</b>		28,748	28,748
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe) (footnote details)			
37	<b>TOTAL</b>			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report End of 2014/Q4
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**Auxiliary Peaking Facilities**

- 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.
- 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.
- 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?
1	Nampa, Idaho	Liquefied natural gas	60,000	18,389,023	
2	NW 1/4 Sec. 31				
3	T4n R1W.BM				
4					
5	Plymouth, WA	Liquefied natural gas	113,300		
6					
7	Rexburg, ID	Liquefied natural gas	19,200	2,036,600	
8					
9					
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**Gas Account - Natural Gas**

1. The purpose of this schedule 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 year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
7. 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 another jurisdictional pipeline 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 intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
9. Indicate in a footnote (1) the system supply quantities of gas that 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 quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.

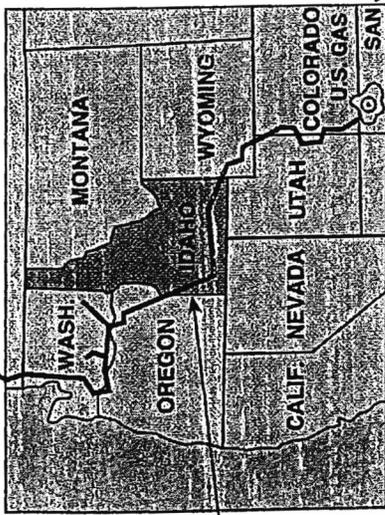
Line No.	Item  (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only
<b>01 Name of System:</b>				
2	<b>GAS RECEIVED</b>			
3	Gas Purchases (Accounts 800-805)		30,864,079	
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	27,692,117	
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328		
10	Gas Received as Imbalances (Account 806)	328	106,852	
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332	747,432	
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel			
14	Gas Received from Shippers as Lost and Unaccounted for			
15	Other Receipts (Specify) (footnote details)			
16	<b>Total Receipts (Total of lines 3 thru 15)</b>		<b>59,410,480</b>	
17	<b>GAS DELIVERED</b>			
18	Gas Sales (Accounts 480-484)		32,151,881	
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305	27,692,117	
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307		
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange Gas Delivered to Others (Account 806)	328		
25	Gas Delivered as Imbalances (Account 806)	328		
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)		272,031	
28	Gas Used for Compressor Station Fuel	509		
29	Other Deliveries and Gas Used for Other Operations			
30	<b>Total Deliveries (Total of lines 18 thru 29)</b>		<b>60,116,029</b>	
31	<b>GAS LOSSES AND GAS UNACCOUNTED FOR</b>			
32	Gas Losses and Gas Unaccounted For		148,355	
33	<b>TOTALS</b>			
34	<b>Total Deliveries, Gas Losses &amp; Unaccounted For (Total of lines 30 and 32)</b>		<b>60,264,384</b>	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2014	Year/Period of Report 2014/Q4
Intermountain Gas Company			
System Maps			

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.
2. Indicate the following information on the maps:
  - (a) Transmission lines.
  - (b) Incremental facilities.
  - (c) Location of gathering areas.
  - (d) Location of zones and rate areas.
  - (e) Location of storage fields.
  - (f) Location of natural gas fields.
  - (g) Location of compressor stations.
  - (h) Normal direction of gas flow (indicated by arrows).
  - (i) Size of pipe.
  - (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
  - (k) Principal communities receiving service through the respondent's pipeline.
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.
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.

# NATURAL GAS SYSTEM INTERMOUNTAIN GAS COMPANY

CANADIAN GAS



**State Street Lateral**

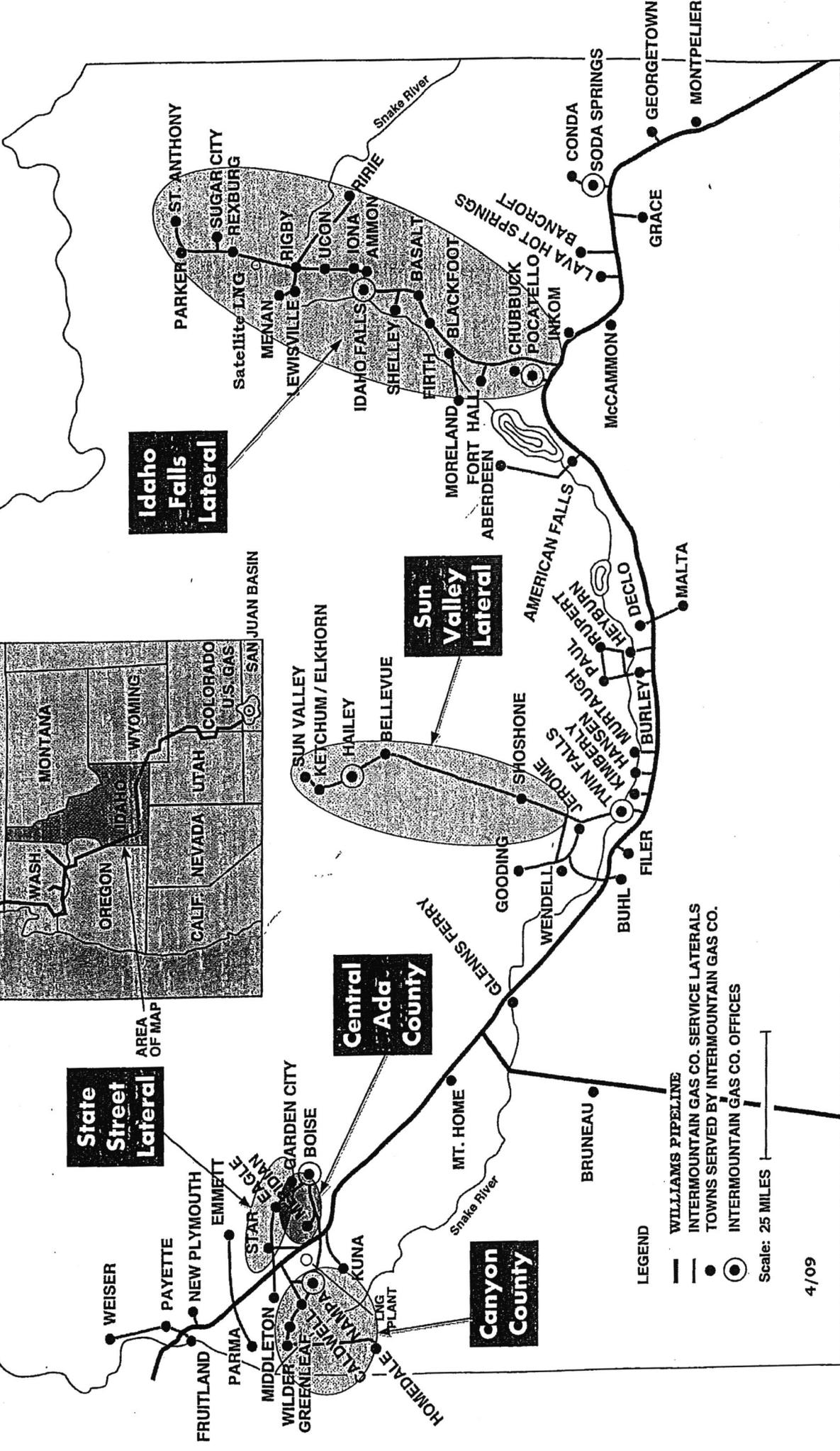
AREA OF MAP

**Idaho Falls Lateral**

**Central Ada County**

**Sun Valley Lateral**

**Canyon County**



- LEGEND**
- WILLIAMS PIPELINE
  - INTERMOUNTAIN GAS CO. SERVICE LATERALS
  - TOWNS SERVED BY INTERMOUNTAIN GAS CO.
  - ⊙ INTERMOUNTAIN GAS CO. OFFICES

Scale: 25 MILES