

EXECUTIVE OFFICES

INTERMOUNTAIN GAS COMPANY

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IDAHO PUBLIC UTILITIES COMMISSION

February 13, 2006

Jean Jewell
Idaho Public Utilities Commission
472 W. Washington St.
P.O. Box 83720
Boise, Idaho 83720-0074

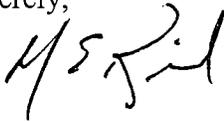
RE: IPUC Order No. 29855 (Case No. INT-G-05-01)

Dear Jean:

Pursuant to Idaho Public Utilities Commission Order Number 29855, Intermountain Gas Company hereby informs the Commission that the long-term debt component of Intermountain's capitalization exceeded 60% of Intermountain's total capitalization at December 31, 2005.

As directed in the above reference Order, Intermountain plans to meet with the Staff of the IPUC to discuss its long-term debt levels and evaluate what actions, if any, will be required to reduce this debt level.

Sincerely,



Michael E. Rich
Vice President & Treasurer

CC: Paul Powell
Scott Madison
Mike McGrath
Terri Carlock