

EXECUTIVE OFFICES

**INTERMOUNTAIN GAS COMPANY**

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IDAHO PUBLIC  
UTILITIES COMMISSION

October 24, 2007

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

RE: Idaho Public Utilities Commission Order No. 30137 (Case No. INT-G-06-04)

Dear Jean:

Pursuant to Idaho Public Utilities Commission Order No. 30137, attached are the original and seven (7) copies of Intermountain Gas Company's Summary of Deferred Gas Cost Balances for September, 2007.

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

If you have any questions regarding the attached, please contact me at 377-6168.

Very truly yours,



Michael P. McGrath  
Director, Gas Supply &  
Regulatory Affairs

MPM/sc

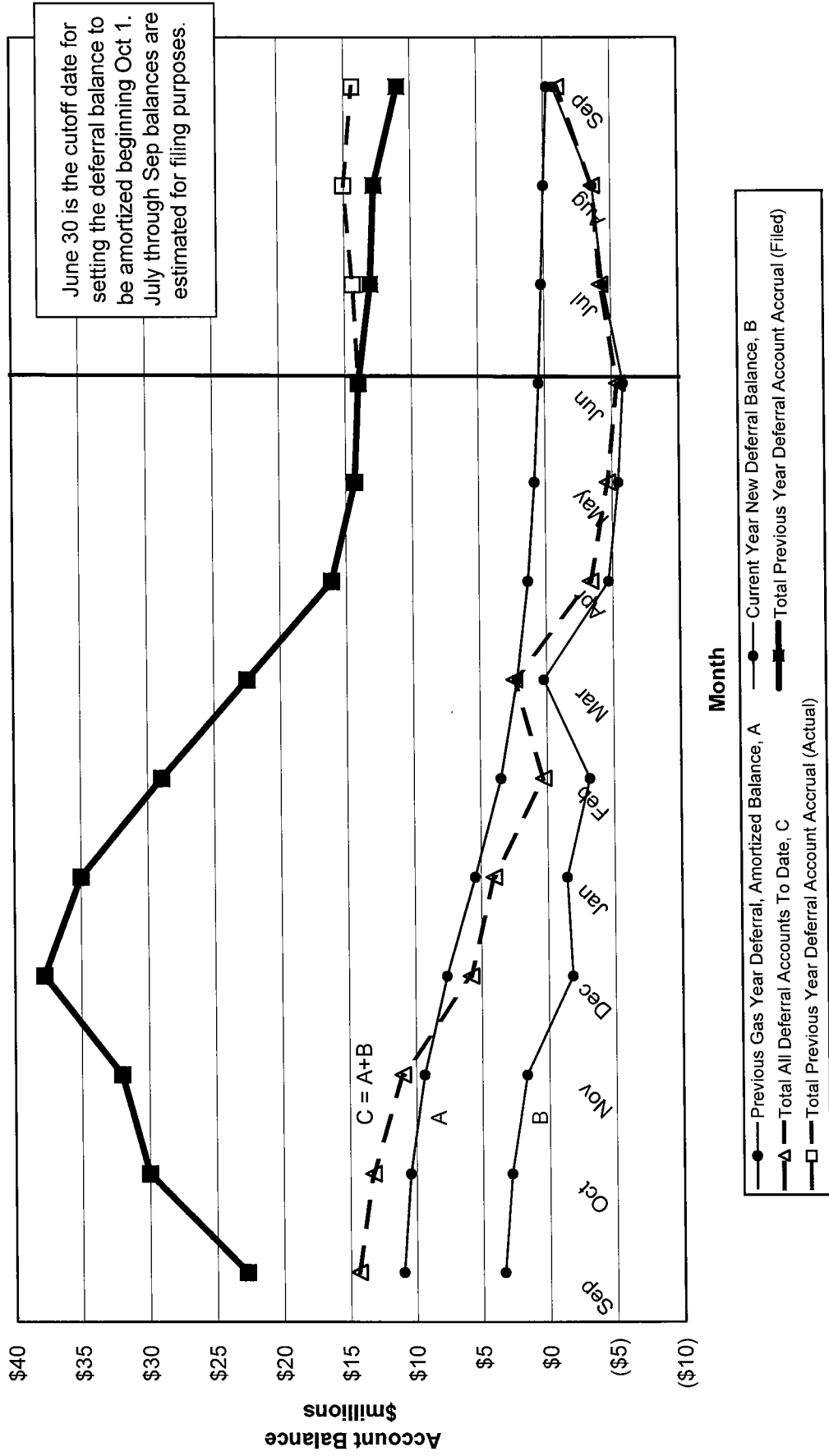
cc: Mike Rich

**INTERMOUNTAIN GAS COMPANY**  
**SUMMARY OF DEFERRED GAS COST BALANCES**  
**For the Month Ending September 30, 2007**

	Balance on Sept. 30, 2006 Approved for Amortization (1)	Amortized Oct. 1, 2006 through August 31, 2007 (2)	Balance as of August 31, 2007 (3)	Amortized in September 2007 (4)	Balance September 30, 2007 (5)
			(1 + 2)		(3 + 4)
<b>DEFERRED GAS COSTS INCLUDED IN INT-G-06-4</b>					
COMMODITY COSTS (VARIABLE)	\$ 14,136,239.54	\$ (13,879,934.43)	\$ 256,305.11	\$ (376,506.65)	\$ (120,201.54)
TRANSPORTATION RELATED COSTS (FIXED)	(3,135,008.17)	2,881,578.32	(253,429.85)	101,938.83	(151,491.02)
<b>TOTAL DEFERRED GAS COSTS INCLUDED IN INT-G-06-4</b>	<b>\$ 11,001,231.37</b>	<b>\$ (10,998,356.11)</b>	<b>\$ 2,875.26</b>	<b>\$ (274,567.82)</b>	<b>\$ (271,692.56)</b>

	Balance on Sept. 30, 2006 Not Currently Being Amortized (1)	Accrued Oct. 1, 2006 through August 31, 2007 (2)	Balance as of August 31, 2007 (3)	Accrued in September 2007 (4)	Balance September 30, 2007 (5)
			(1 + 2)		(3 + 4)
<b>ACCRUED DEFERRED GAS COSTS</b>					
COMMODITY COSTS (VARIABLE)	\$ 3,316,617.42	\$ (3,255,688.83)	\$ 60,928.59	\$ 1,223,196.25	\$ 1,284,124.84
TRANSPORTATION RELATED COSTS (FIXED)	33,037.00	(3,729,225.72)	(3,696,188.72)	1,667,632.99	(2,028,555.73)
<b>TOTAL ACCRUED DEFERRED GAS COSTS</b>	<b>\$ 3,349,654.42</b>	<b>\$ (6,984,914.55)</b>	<b>\$ (3,635,260.13)</b>	<b>\$ 2,890,829.24</b>	<b>\$ (744,430.89)</b>
<b>TOTAL DEFERRAL AMOUNTS</b>	<b>\$ 14,350,885.79</b>	<b>\$ (17,983,270.66)</b>	<b>\$ (3,632,384.87)</b>	<b>\$ 2,616,261.42</b>	<b>\$ (1,016,123.45)</b>

# Intermountain Gas Company PGA Deferral Account Status as of 9/30/07



Previous Gas Year Deferral, Amortized Balance, A  
 Current Year New Deferral Balance, B  
 Total All Deferral Accounts To Date, C  
 Total Previous Year Deferral Account Accrual (Actual)