

EXECUTIVE OFFICES

**INTERMOUNTAIN GAS COMPANY**

555 SOUTH COLE ROAD • P.O. BOX 7608 • BOISE, IDAHO 83707 • (208) 377-6000 • FAX: 377-6097

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IDAHO PUBLIC  
UTILITIES COMMISSION

August 11, 2009

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

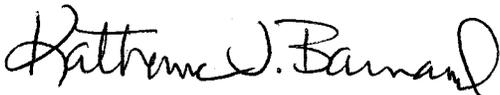
RE: Case No. INT-G-10-03

Dear Ms. Jewell:

Attached for consideration by this Commission are the original and seven (7) copies of Intermountain Gas Company's Application for Authority to Decrease Its Prices on October 1, 2010.

If you have any questions regarding the attached, please contact me at (208) 377-6168.

Very truly yours,



Katherine J. Barnard  
Manager  
Gas Supply & Regulatory Affairs

KJB/sc

Enclosures

cc: K.F. Morehouse  
E.N. Book  
S.W. Madison  
D.L. Haider

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**INTERMOUNTAIN GAS COMPANY** IDAHO PUBLIC  
UTILITIES COMMISSION

**CASE NO. INT-G-10-03**

**APPLICATION  
AND  
EXHIBITS**

**In the Matter of the Application of INTERMOUNTAIN GAS COMPANY  
for Authority to Decrease Its Prices on October 1, 2010**

**(October 1, 2010 Purchased Gas Cost Adjustment Filing)**

Stephen R. Thomas, ISB 2326  
MOFFATT THOMAS BARRETT ROCK & FIELDS, CHTD.  
101 S. Capitol Boulevard, Suite 1000  
Boise, Idaho 83702  
Telephone: (208) 345-2000  
Attorney for Intermountain Gas Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

In the Matter of the Application of  
INTERMOUNTAIN GAS COMPANY  
for Authority to Decrease Its Prices

Case No. INT-G-10-03  
**APPLICATION**

Intermountain Gas Company ("Intermountain" or "Company"), a subsidiary of MDU Resources Group, Inc. with general offices located at 555 South Cole Road, Boise, Idaho, hereby requests authority, pursuant to Idaho Code Sections 61-307 and 61-622, to place into effect October 1, 2010 new rate schedules which will decrease its annualized revenues by \$2.2 million, pursuant to the Rules of Procedure of the Idaho Public Utilities Commission ("Commission"). Because of changes in Intermountain's gas related costs, as described more fully in this Application, Intermountain's earnings will not be decreased as a result of the proposed decrease in prices and revenues. Intermountain's current rate schedules showing proposed changes are attached hereto as Exhibit No. 1 and are incorporated herein by reference. Intermountain's proposed rate schedules are attached hereto as Exhibit No. 2 and are incorporated herein by reference.

Communications in reference to this Application should be addressed to:

Katherine Barnard, Manager – Gas Supply and Regulatory Affairs  
Intermountain Gas Company and Cascade Natural Gas Corporation  
222 Fairview Avenue North  
Seattle, WA 98109-5312

and

Stephen R. Thomas, ISB 2326  
MOFFATT THOMAS BARRETT ROCK & FIELDS, CHTD.  
101 S. Capitol Boulevard, Suite 1000  
Boise, Idaho 83702

In support of this Application, Intermountain does allege and state as follows:

## I.

Intermountain is a gas utility, subject to the jurisdiction of the Idaho Public Utilities Commission, engaged in the sale of and distribution of natural gas within the State of Idaho under authority of Commission Certificate No. 219 issued December 2, 1955, as amended and supplemented by Order No. 6564, dated October 3, 1962.

Intermountain provides natural gas service to the following Idaho communities and counties and adjoining areas:

Ada County - Boise, Eagle, Garden City, Kuna, Meridian, and Star;  
Bannock County - Chubbuck, Inkom, Lava Hot Springs, McCammon, and Pocatello;  
Bear Lake County - Georgetown, and Montpelier;  
Bingham County - Aberdeen, Basalt, Blackfoot, Firth, Fort Hall, Moreland/Riverside, and Shelley;  
Blaine County - Bellevue, Hailey, Ketchum, and Sun Valley;  
Bonneville County - Ammon, Idaho Falls, Iona, and Ucon;  
Canyon County - Caldwell, Greenleaf, Middleton, Nampa, Parma, and Wilder;  
Caribou County - Bancroft, Conda, Grace, and Soda Springs;  
Cassia County - Burley, Declo, Malta, and Raft River;  
Elmore County - Glenns Ferry, Hammett, and Mountain Home;  
Fremont County - Parker, and St. Anthony;  
Gem County - Emmett;  
Gooding County - Gooding, and Wendell;  
Jefferson County - Lewisville, Menan, Rigby, and Ririe;  
Jerome County - Jerome;  
Lincoln County - Shoshone;  
Madison County - Rexburg, and Sugar City;  
Minidoka County - Heyburn, Paul, and Rupert;  
Owyhee County - Bruneau, and Homedale;  
Payette County - Fruitland, New Plymouth, and Payette;  
Power County - American Falls;  
Twin Falls County - Buhl, Filer, Hansen, Kimberly, Murtaugh, and Twin Falls;  
Washington County - Weiser.

Intermountain's properties in these locations consist of transmission pipelines, a liquefied natural gas storage facility, distribution mains, services, meters and regulators, and general plant and equipment.

## II.

Intermountain seeks with this Application to pass through to each of its customer classes changes in gas related costs resulting from: 1) a decrease in costs billed Intermountain from Northwest Pipeline GP ("Northwest" or "Northwest Pipeline"), 2) an increase in costs from the Company's upstream pipeline suppliers, 3) a decrease in Intermountain's Weighted Average Cost

of Gas, or "WACOG", 4) an updated customer allocation of gas related costs pursuant to the Company's Purchased Gas Cost Adjustment ("PGA") provision, 5) the inclusion of temporary surcharges and credits for one year relating to gas and interstate transportation costs from Intermountain's deferred gas cost accounts, and 6) benefits resulting from Intermountain's management of its storage and firm capacity rights on pipeline systems. Intermountain also seeks with this Application to eliminate the temporary surcharges and credits included in its current prices during the past 12 months, pursuant to Order No. 30913 per Case No. INT-G-09-02. The above changes would result in a price decrease to Intermountain's RS-2, GS-1 and LV-1 customers and a slight increase to Intermountain's RS-1 customers. Additionally, transportation customers will see a small rate increase resulting from the reversal of the prior year amortization rates.

These price changes are applicable to service rendered under rate schedules affected by and subject to Intermountain's Purchased Gas Cost Adjustment ("PGA"), initially approved by this Commission in Order No. 26109, Case No. INT-G-95-1, and additionally approved through subsequent proceedings.

Exhibit No. 3 contains pertinent excerpts from applicable pipeline tariffs. Exhibit No. 4 summarizes the price changes in: 1) Intermountain's base rate gas costs, 2) its rate class allocation, and 3) adjusting temporary surcharges or credits flowing through to Intermountain's direct sales customers. Exhibit Nos. 3 and 4 are attached hereto and incorporated herein by reference.

### III.

The current prices of Intermountain are those approved by this Commission in Order No. 30913, Case No. INT-G-09-02.

### IV.

Intermountain's proposed prices incorporate all changes in costs relating to the Company's firm interstate transportation capacity including, but not limited to, any price changes or projected cost adjustments implemented by the Company's pipeline suppliers as well as any volumetric adjustments in contracted transportation agreements which have occurred since Intermountain's PGA filing in Case No. INT-G-09-02.

Intermountain continues to effectively manage its natural gas storage assets at Northwest's Plymouth LNG and Jackson Prairie facilities and Questar Pipeline's Clay Basin

storage facility. Supporting documents relating to Line 19 of Exhibit No. 4, include over \$2.2 million in savings from Intermountain's management of its storage assets.

Exhibit No. 4, Lines 1 through 19, details the proposed changes in Intermountain's prices resulting from the above listed adjustments to the cost of interstate and upstream pipeline capacity as well as Intermountain's storage facility costs from its various suppliers.

#### V.

The WACOG reflected in Intermountain's proposed prices is \$0.49211 per therm, as shown on Exhibit No. 4, Line 21, Col. (f). This compares to \$0.49600 per therm currently included in the Company's tariffs.

Driven by the downturn in our regional and national economy, weather adjusted demand for natural gas has not recovered while, at the same time, natural gas supplies are plentiful. This continued imbalance between supply and demand has kept the near term prices for natural gas low.

Additionally, the proposed WACOG includes the benefits to Intermountain's customers generated by the Company's management of its significant natural gas storage assets whereby gas is procured during the summer season for withdrawal during the winter when market prices are typically higher. Additionally, and in an effort to further stabilize the prices paid by our customers during the upcoming winter period, Intermountain has entered into various hedging agreements to lock-in the price for significant portions of its underground storage and other winter "flowing" supplies.

Intermountain believes that the WACOG proposed in this Application, subject to the effect of actual supply and demand and based on current market conditions, provides the most reasonable estimate of gas costs for the upcoming PGA period. Intermountain will employ, in addition to those natural gas hedges already in place for the high winter demand, cost effective financial instruments to secure those prices embedded within the filed WACOG when and if those pricing opportunities materialize in the marketplace.

Nevertheless, liquidity in the market is sustained by contrary opinions and natural gas prices could indeed realize levels different from those included in this Application. Intermountain is committed to come before this Commission with an Application to further amend the proposed WACOG should forward prices materially deviate from the \$0.49211 per therm.

Timely natural gas price signals enhance our customer's ability to make informed and

appropriate energy use decisions. Intermountain believes it is important to alert our customers in a timely manner to impending price changes before their winter natural gas usage is before them. By employing the use of customer mailings and various media resources, Intermountain will continue to educate its customers regarding the wise and efficient use of natural gas, billing options available to help our customers manage their energy budget, and pending natural gas price changes.

#### **VI.**

Pursuant to Case No. INT-G-09-02, Intermountain included temporary surcharges and credits in its October 1, 2009 prices for the principal reason of collecting or passing back to its customers deferred gas cost charges and benefits, as outlined in Case No. INT-G-09-02. Line 26 of Exhibit No. 4 reflects the elimination of these temporary surcharges and credits.

#### **VII.**

Intermountain's PGA tariff includes provisions whereby Intermountain's proposed prices will be adjusted for updated customer class sales volumes and purchased gas cost allocations, pursuant to the Company's approved cost of service methodology. Intermountain's proposed prices include a fixed cost collection adjustment pursuant to these PGA provisions, as outlined on Exhibit No. 5, Line 24. The price impact of this adjustment is included on Exhibit No. 4, Line No. 27. Exhibit No. 5 is attached hereto and incorporated herein by reference.

#### **VIII.**

Intermountain proposes to pass through to its customers benefits that will be generated from the management of its transportation capacity totaling \$3.8 million as outlined on Exhibit No. 7. These benefits include credits from a segmented release of a portion of Intermountain's firm capacity rights on Northwest Pipeline and other non-segmented capacity releases. Intermountain proposes to pass back these credit amounts via the per therm credits, as detailed on Exhibit No. 7 and included on Exhibit No. 6, Line 1. Exhibit Nos. 6 and 7 are attached hereto and incorporated herein by reference.

#### **IX.**

Intermountain proposes to allocate deferred gas costs from its Account No. 186 balance to its customers through temporary price adjustments to be effective during the 12-month period ending September 30, 2011, as follows:

1) Intermountain has deferred fixed gas costs in its Account No. 186. The credit amount shown on Exhibit No. 8, Line 8, Col. (b) of \$2,079,148 is attributable to a true-up of the collection of interstate pipeline capacity costs, the true-up of expense issues previously ruled on by this Commission, and mitigating capacity release credits generated from the release of Intermountain's pipeline capacity. Intermountain proposes to pass back these balances via the per therm credits, as detailed on Exhibit No. 8 and included on Exhibit No. 6, Line 2. Exhibit No. 8 is attached hereto and incorporated herein by reference.

2) Intermountain has also deferred in its Account No. 186 a variable gas credit of \$15.6 million, as shown on Exhibit No. 9, Line 2, Col. (b). This deferred credit is attributable to Intermountain's lower variable gas costs since October 1, 2009. Intermountain proposes to pass back this balance via a per therm credit, as shown on Exhibit No. 9, Col. (b), Line 4 and included on Exhibit No. 6, Line 3.

3) Finally, Intermountain has deferred in its Account No. 186 deferred gas costs related to Lost and Unaccounted For Gas as shown on Exhibit No. 9, Col. (b), Lines 5 through 20. This deferral results in net per therm decreases to Intermountain's sales customers, as illustrated on Exhibit No. 9, Line 12, Col. (b), and included on Exhibit No. 6, Line 3. The Lost and Unaccounted For Gas deferral also results in a per therm credit for Intermountain's transportation customers as shown on Exhibit No. 9, Line 20, Col. (b). Exhibit No. 9 is attached hereto and incorporated herein by reference.

## X.

Intermountain has allocated the proposed price changes to each of its customer classes based upon Intermountain's PGA provision. However, a straight cent per therm price decrease was not utilized for the LV-1 tariff as no fixed costs are currently recovered in the tail block of the LV-1 tariff. The proposed changes in the WACOG, and variable deferred credits as outlined on Exhibit No. 9, are applied to all three blocks of the LV-1 tariff. However, all adjustments relating to fixed costs are applied only to the first two blocks of the LV-1 tariff.

## XI.

Each block of the proposed LV-1, T-3, T-4 and T-5 tariffs include a uniform cents per therm decrease to adjust for Lost and Unaccounted For Gas as detailed on Exhibit No. 9, Lines 13 through 20, Col. (b). The prices, including the proposed adjustment for each block of the T-3, T-4

and T-5 tariffs, and the removal of existing temporary price changes, are outlined on Exhibit No. 1, Page 1, Lines 21 through 32.

## **XII.**

Exhibit No. 10 is an analysis of the overall price changes by class of customer. Exhibit No. 10 is attached hereto and incorporated herein by reference.

## **XIII.**

The proposed overall price changes herein requested among the classes of service of Intermountain reflect a just, fair, and equitable pass-through of changes in gas related costs to Intermountain's customers.

## **XIV.**

This Application is filed pursuant to the applicable statutes and the Rules and Regulations of the Commission. This Application has been brought to the attention of Intermountain's customers through a Customer Notice and by a Press Release sent to daily and weekly newspapers, and major radio and television stations in Intermountain's service area. The Press Release and Customer Notice are attached hereto and incorporated herein by reference. Copies of this Application, its Exhibits, and Workpapers have been provided to those parties regularly intervening in Intermountain's rate proceedings.

## **XV.**

Intermountain requests that this matter be handled under modified procedure pursuant to Rules 201-204 of the Commission's Rules of Procedure. Intermountain stands ready for immediate consideration of this matter.

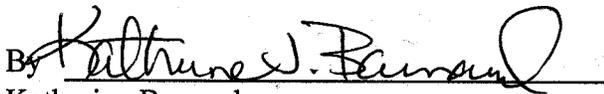
WHEREFORE, Intermountain respectfully petitions the Idaho Public Utilities Commission as follows:

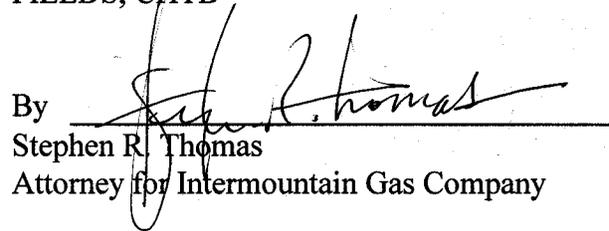
- a. That the proposed rate schedules herewith submitted as Exhibit No. 2 be approved without suspension and made effective as of October 1, 2010 in the manner shown on Exhibit No. 2.
- b. That this Application be heard and acted upon without hearing under modified procedure, and
- c. For such other relief as this Commission may determine proper herein.

DATED at Boise, Idaho, this 11th day of August, 2010.

INTERMOUNTAIN GAS COMPANY

MOFFATT THOMAS BARRETT ROCK & FIELDS, CHTD

By   
Katherine Barnard  
Manager – Gas Supply & Regulatory Affairs

By   
Stephen R. Thomas  
Attorney for Intermountain Gas Company

CERTIFICATE OF MAILING

I HEREBY CERTIFY that on this 11th day of August, 2010, I served a copy of the foregoing Case No. INT-G-10-03 upon:

Paula Pyron  
Northwest Industrial Gas Users  
4113 Wolf Berry Court  
Lake Oswego, OR 97035-1827

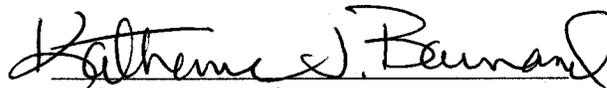
Chad Stokes  
Cable Huston et al.  
1001 SW Fifth Avenue, Suite 2000  
Portland, Oregon 97204-1136

R. Scott Pasley  
J. R. Simplot Company  
PO Box 27  
Boise, ID 83707

Steven Gray  
J. R. Simplot Company  
PO Box 27  
Boise, ID 83707

Conley E. Ward, Jr.  
Givens, Pursley, Webb & Huntley  
277 N. 6th St., Suite 200  
PO Box 2720  
Boise, ID 83701

by depositing true copies thereof in the United States Mail, postage prepaid, in envelopes addressed to said persons at the above addresses.



Katherine Barnard  
Manager  
Gas Supply and Regulatory Affairs

CERTIFICATE OF MAILING

I HEREBY CERTIFY that on this 11th day of August, 2010, I served a copy of the foregoing Case No. INT-G-10-03 upon:

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Northwest Industrial Gas Users  
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Chad Stokes  
Cable Huston et al.  
1001 SW Fifth Avenue, Suite 2000  
Portland, Oregon 97204-1136

R. Scott Pasley  
J. R. Simplot Company  
PO Box 27  
Boise, ID 83707

Steven Gray  
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Boise, ID 83707

Conley E. Ward, Jr.  
Givens, Pursley, Webb & Huntley  
277 N. 6th St., Suite 200  
PO Box 2720  
Boise, ID 83701

by depositing true copies thereof in the United States Mail, postage prepaid, in envelopes addressed to said persons at the above addresses.

/s/ Katherine Barnard  
Katherine Barnard  
Manager  
Gas Supply and Regulatory Affairs

**EXHIBIT NO. 1**

**CASE NO. INT-G-10-03**

**INTERMOUNTAIN GAS COMPANY**

**CURRENT TARIFFS**

**Showing Proposed Price Changes**

**(11 pages)**

**COMPARISON OF PROPOSED OCTOBER 1, 2010 PRICES  
TO OCTOBER 1, 2009 PRICES**

Line No.	Rate Class (a)	October 1, 2009 Prices per INT-G-09-02 (b)	Proposed Adjustment (c)	Proposed October 1, 2010 Prices (d)
1	<b>RS-1</b>			
2	April - November	\$ 0.94280	\$ 0.00185	\$ 0.94465
3	December - March	0.83024	0.00185	0.83209
4	<b>RS-2</b>			
5	April - November	0.80912	(0.01329)	0.79583
6	December - March	0.77549	(0.01329)	0.76220
7	<b>GS-1</b>			
8	April - November			
9	Block 1	0.83927	(0.00056)	0.83871
10	Block 2	0.81754	(0.00056)	0.81698
11	Block 3	0.79652	(0.00056)	0.79596
12	December - March			
13	Block 1	0.78842	(0.00056)	0.78786
14	Block 2	0.76722	(0.00056)	0.76666
15	Block 3	0.74676	(0.00056)	0.74620
16	CNG Fuel	0.74676	(0.00056)	0.74620
17	<b>LV-1</b>			
18	Block 1	0.57480	(0.00337) <sup>(1)</sup>	0.57143
19	Block 2	0.53631	(0.00337) <sup>(1)</sup>	0.53294
20	Block 3	0.46002	(0.01316) <sup>(2)</sup>	0.44686
21	<b>T-3</b>			
22	Block 1	0.05448	0.00042 <sup>(3)</sup>	0.05490
23	Block 2	0.02188	0.00042 <sup>(3)</sup>	0.02230
24	Block 3	0.00775	0.00042 <sup>(3)</sup>	0.00817
25	<b>T-4</b>			
26	Block 1	0.05871	0.00042 <sup>(3)</sup>	0.05913
27	Block 2	0.02022	0.00042 <sup>(3)</sup>	0.02064
28	Block 3	0.00549	0.00042 <sup>(3)</sup>	0.00591
29	<b>T-5</b>			
30	Demand Charge	0.84253	-	0.84253
31	Commodity Charge	0.00134	0.00042 <sup>(3)</sup>	0.00176
32	Over-Run Service	0.04393	0.00042 <sup>(3)</sup>	0.04435
33	<b>IS-R<sup>(4)</sup></b>			
34	April - November	0.77549	(0.01329)	0.76220
35	December - March	0.77549	(0.01329)	0.76220
36	<b>IS-C<sup>(5)</sup></b>			
37	April - November			
38	Block 1	0.78842	(0.00056)	0.78786
39	Block 2	0.76722	(0.00056)	0.76666
40	Block 3	0.74676	(0.00056)	0.74620
41	December - March			
42	Block 1	0.78842	(0.00056)	0.78786
43	Block 2	0.76722	(0.00056)	0.76666
44	Block 3	0.74676	(0.00056)	0.74620

<sup>(1)</sup> See Workpaper No. 7, Line 13, Column (e)

<sup>(2)</sup> See Workpaper No. 7, Line 17, Column (e)

<sup>(3)</sup> Remove INT-G-09-02 temporary of \$(0.00112) and add the temporary from Exhibit 9, Line 20, Column (b)

<sup>(4)</sup> The IS-R price is based on the RS-2 December - March price and receives the same PGA adjustments.

<sup>(5)</sup> The IS-C price is based on the GS-1 December - March price and receives the same PGA adjustments.

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Forty-First Revised Second Sheet No. 01 (Page 1 of 1)	
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved **Sept. 30, 2009** Effective **Oct. 1, 2009**  
Per O.N. 30913  
Jean D. Jewell Secretary

### Rate Schedule RS-1 RESIDENTIAL SERVICE

#### AVAILABILITY:

Available to individually metered consumers not otherwise specifically provided for, using natural gas for residential purposes.

#### RATE:

Monthly minimum charge is the customer charge.

For billing periods ending April through November

Customer Charge - \$2.50 per bill

Commodity Charge - ~~\$0.94280~~ per therm\* \$0.94465

For billing periods ending December through March

Customer Charge - \$6.50 per bill

Commodity Charge - ~~\$0.83024~~ per therm\* \$0.83209

\*Includes:

Temporary purchased gas cost adjustment of ~~\$(0.07604)~~ \$(0.07496)

Weighted average cost of gas of ~~\$0.49600~~ \$0.49211

#### PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

#### SERVICE CONDITIONS:

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Issued by: <b>Intermountain Gas Company</b>
By: <b>Michael P. McGrath</b> Katherine J. Barnard Title: <del>Director - Gas Supply &amp; Regulatory Affairs</del> Manager - Gas Supply & Regulatory Affairs
Effective: <del>October 1, 2009</del> October 1, 2010

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Forty-First Revised Second Sheet No. 02 (Page 1 of 1)	
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved Effective  
~~Sept. 30, 2009~~ ~~Oct. 1, 2009~~  
Per O.N. 30913  
Jean D. Jewell Secretary

**Rate Schedule RS-2  
MULTIPLE USE RESIDENTIAL SERVICE**

**AVAILABILITY:**

Available to individually metered consumers using gas for several residential purposes including both water heating and space heating.

**RATE:**

Monthly minimum charge is the customer charge.

For billing periods ending April through November

Customer Charge - \$2.50 per bill

Commodity Charge - ~~\$0.80912~~ per therm\* \$0.79583

For billing periods ending December through March

Customer Charge - \$6.50 per bill

Commodity Charge - ~~\$0.77549~~ per therm\* \$0.76220

**\*Includes:**

Temporary purchased gas cost adjustment of ~~\$(0.06675)~~ \$(0.07410)  
Weighted average cost of gas of ~~\$0.49600~~ \$0.49211

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Issued by: <b>Intermountain Gas Company</b>
By: Michael P. McGrath <sup>Katherine J. Bamard</sup> Title: <del>Director - Gas Supply &amp; Regulatory Affairs</del> Manager - Gas Supply & Regulatory Affairs
Effective: <del>October 1, 2009</del> October 1, 2010

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Forty-Third Revised Fourth Sheet No. 03 (Page 1 of 2)	
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved **Sept. 30, 2009** Effective **Oct. 1, 2009**  
Per O.N. 30913  
Jean D. Jewell Secretary

### Rate Schedule GS-1 GENERAL SERVICE

#### AVAILABILITY:

Available to individually metered customers whose requirements for natural gas do not exceed 2,000 therms per day, at any point on Company's distribution system. Requirements in excess of 2,000 therms per day may be served under this rate schedule upon execution of a one-year written service contract.

#### RATE:

Monthly minimum charge is the customer charge.

#### For billing periods ending April through November

Customer Charge - \$2.00 per bill

Commodity Charge - First 200 therms per bill @ ~~\$0.83927~~\* \$0.83871  
Next 1,800 therms per bill @ ~~\$0.81754~~\* \$0.81698  
Over 2,000 therms per bill @ ~~\$0.79652~~\* \$0.79596

#### For billing periods ending December through March

Customer Charge - \$9.50 per bill

Commodity Charge - First 200 therms per bill @ ~~\$0.78842~~\* \$0.78786  
Next 1,800 therms per bill @ ~~\$0.76722~~\* \$0.76666  
Over 2,000 therms per bill @ ~~\$0.74676~~\* \$0.74620

#### \*Includes:

Temporary purchased gas cost adjustment of ~~\$(0.05949)~~ \$(0.06646)  
Weighted average cost of gas of ~~\$0.49606~~ \$0.49211

Issued by: Intermountain Gas Company	Katherine J. Barnard	Title: Director - Gas Supply & Regulatory Affairs
By: Michael P. McGrath		Manager - Gas Supply & Regulatory Affairs
Effective: October 1, 2009	October 1, 2010	

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Forty-Third Revised Fourth Sheet No. 03 ( Page 2 of 2)	
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved **Sept. 30, 2009** Effective **Oct. 1, 2009**  
Per O.N. 30913  
Jean D. Jewell Secretary

### Rate Schedule GS-1 GENERAL SERVICE (Continued)

For separately metered deliveries of gas utilized solely as Compressed Natural Gas Fuel in vehicular internal combustion engines.

Customer Charge - \$9.50 per bill

Commodity Charge - ~~\$0.74676~~ per therm\* \$0.74620

**\*Includes:**

Temporary purchased gas cost adjustment of ~~\$(0.05949)~~ \$(0.06646)  
Weighted average cost of gas of ~~\$0.49600~~ \$0.49211

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

1. Any GS-1 customer who leaves the GS-1 service will pay to Intermountain Gas Company, upon exiting the GS-1 service, all gas and transportation related costs incurred to serve the customer during the GS-1 service period not borne by the customer during the time the customer was using GS-1 service. Any GS-1 customer who leaves the GS-1 service will have refunded to them, upon exiting the GS-1 service, any excess gas commodity or transportation payments made by the customer during the time they were a GS-1 customer.
2. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Issued by: Intermountain Gas Company By: Michael P. McGrath Katherine J. Barnard Effective: <del>October 1, 2009</del> October 1, 2010 Title: Director - Gas Supply & Regulatory Affairs Manager - Gas Supply & Regulatory Affairs
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I.P.U.C. Gas Tariff  
Second Revised Volume No. 1  
(Supersedes First Revised Volume No. 1)  
Fifty-First Revised Second Sheet No. 04 (Page 1 of 2)

Name  
of Utility **Intermountain Gas Company**

IDAHO PUBLIC UTILITIES COMMISSION  
Approved **Sept. 30, 2009** Effective **Oct. 1, 2009**  
Per O.N. 30913  
Jean D. Jewell Secretary

### Rate Schedule LV-1 LARGE VOLUME FIRM SALES SERVICE

#### AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any existing customer receiving service under the Company's rate schedule LV-1 or any new customer whose usage does not exceed 500,000 therms annually, upon execution of a one-year minimum written service contract for firm sales service in excess of 200,000 therms per year.

#### MONTHLY RATE:

##### Commodity Charge:

First 250,000 therms per bill @ ~~\$0.57486~~\* \$0.57143  
Next 500,000 therms per bill @ ~~\$0.53631~~\* \$0.53294  
Amount Over 750,000 therms per bill @ ~~\$0.46002~~\*\* \$0.44686

The above prices include weighted average cost of gas of ~~\$0.49600~~ \$0.49211  
\* Includes temporary purchased gas cost adjustment of ~~\$(0.06044)~~ \$(0.05693)  
\*\* Includes temporary purchased gas cost adjustment of ~~\$(0.04259)~~ \$(0.05186)

#### PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

#### SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
2. Any LV-1 customer who exits the LV-1 service at any time (including, but not limited to, the expiration of the contract term) will pay to Intermountain Gas Company, upon exiting the LV-1 service, all gas and/or interstate transportation related costs to serve the customer during the LV-1 contract period not borne by the customer during the LV-1 contract period. Any LV-1 customer will have refunded to them, upon exiting the LV-1 service, any excess gas and/or interstate transportation related payments made by the customer during the LV-1 contract period.
3. In the event that total deliveries to any customer within the last three contract periods met or exceeded the 200,000 therm threshold, but the customer during the current contract period used less than the contract minimum of 200,000 therms, an additional amount shall be billed. The additional amount shall be calculated by billing the deficit usage below 200,000 therms at the LV-1 Block 1 rate adjusted for the removal of variable gas costs. The customer's future eligibility for the LV-1 Rate Schedule will be renegotiated with the Company.

Issued by: **Intermountain Gas Company**  
By: **Michael P. McGrath** Katherine J. Barnard Title: **Director - Gas Supply & Regulatory Affairs**  
Effective: **October 1, 2009** October 1, 2010 Manager - Gas Supply & Regulatory Affairs

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Fourth Revised Fifth Sheet No. 11 (Page 1 of 2)	
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved Effective  
~~Sept. 30, 2009~~ ~~Oct. 1, 2009~~  
~~Per O.N. 30913~~  
Jean D. Jewell Secretary

**Rate Schedule T-3  
INTERRUPTIBLE DISTRIBUTION TRANSPORTATION SERVICE**

**AVAILABILITY:**

Available at any point on the Company's distribution system to any customer upon execution of a one year minimum written service contract.

**MONTHLY RATE:**

Block One:	First	100,000 therms transported @ <del>\$0.05448</del> *	\$0.05490
Block Two:	Next	50,000 therms transported @ <del>\$0.02488</del> *	\$0.02230
Block Three:	Amount over	150,000 therms transported @ <del>\$0.00775</del> *	\$0.00817

\*Includes temporary purchased gas cost adjustment of ~~\$(0.00112)~~ \$(0.00070)

**ANNUAL MINIMUM BILL:**

The customer shall be subject to the payment of an annual minimum bill of \$30,000 during each annual contract period, unless a higher minimum is required under the service contract to cover special conditions.

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

1. The Company, in its sole discretion, shall determine whether or not it has adequate capacity to accommodate transportation of the customer's gas supply on the Company's distribution system.

2. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.

3. Interruptible Distribution Transportation Service may be made firm by a written agreement between the parties if the customer has a dedicated line.

4. If requested by the Company, the customer expressly agrees to interrupt its operations during periods of capacity constraints on the distribution system.

5. This service does not include the cost of the customer's gas supply or the interstate pipeline capacity. The customer is responsible for procuring its own supply of natural gas and transportation to Intermountain's distribution system under this rate.

6. The customer understands and agrees that the Company is not responsible to deliver gas supplies to the customer which have not been nominated and accepted for delivery by the interstate pipeline.

7. An existing LV-1, T-4, or T-5 customer electing this schedule may concurrently utilize Rate Schedule T-3 on the same or contiguous property.

Issued by: <b>Intermountain Gas Company</b> By: Michael P. McGrath, Katherine J. Barnard Effective: <del>October 1, 2009</del> October 1, 2010 Title: Director - Gas Supply & Regulatory Affairs Manager - Gas Supply & Regulatory Affairs
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I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Third Revised Fourth Sheet No. 13 (Page 1 of 2)
Name of Utility <b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved **Sept. 30, 2009** Effective **Oct. 1, 2009**  
Per O.N. 30913  
Jean D. Jewell Secretary

**Rate Schedule T-4  
FIRM DISTRIBUTION ONLY TRANSPORTATION SERVICE**

**AVAILABILITY:**

Available at any mutually agreeable delivery point on the Company's distribution system to any customer upon execution of a one year minimum written service contract for firm distribution transportation service in excess of 200,000 therms per year.

**MONTHLY RATE:**

Commodity Charge:			
Block One:	First	250,000 therms transported@	<del>\$0.05874</del> * \$0.05913
Block Two:	Next	500,000 therms transported@	<del>\$0.02022</del> * \$0.02064
Block Three:	Amount over	750,000 therms transported@	<del>\$0.00549</del> * \$0.00591

\*Includes temporary purchased gas cost adjustment of ~~\$(0.00412)~~ \$(0.00070)

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

1. This service excludes the service and cost of firm interstate pipeline charges.
2. The customer is responsible for procuring its own supply of natural gas and interstate transportation under this Rate Schedule. The customer understands and agrees that the Company is not responsible to deliver gas supplies to the customer which have not been nominated, scheduled, and delivered by the interstate pipeline to the designated city gate.
3. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
4. The customer shall nominate a Maximum Daily Firm Quantity (MDFQ), which will be stated in the contract and in effect throughout the term of the service contract.
5. An existing LV-1, T-3, or T-5 customer electing this schedule may concurrently utilize Rate Schedule T-4 on the customer's same or contiguous property.

**BILLING ADJUSTMENTS:**

1. In the event that total deliveries to any customer within the last three contract periods met or exceeded the 200,000 therm threshold, but the customer during the current contract period used less than the contract minimum of 200,000 therms, an additional amount shall be billed. The additional amount shall be calculated by billing the deficit usage below 200,000 therms at the T-4 Block 1 rate. The customer's future eligibility for the T-4 Rate Schedule will be renegotiated with the Company.

Issued by: <b>Intermountain Gas Company</b> By <del>Michael P. McGrath</del> <sup>Katherine J. Barnard</sup> Title: <del>Director - Gas Supply &amp; Regulatory Affairs</del> Effective: <del>October 1, 2009</del> October 1, 2010 Manager - Gas Supply & Regulatory Affairs
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I.P.U.C. Gas Tariff	
Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1)	
Second Revised Third	Sheet No. 14 (Page 1 of 2)
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved Effective  
~~Sept. 30, 2009~~ ~~Oct. 1, 2009~~  
Per O.N. 30913  
Jean D. Jewell Secretary

**Rate Schedule T-5  
FIRM DISTRIBUTION SERVICE WITH MAXIMUM DAILY DEMANDS**

**AVAILABILITY:**

Available at any mutually agreeable delivery point on the Company's distribution system to any existing T-2<sup>5</sup> customer whose daily contract demand on any given day meets or exceeds a predetermined level agreed to by the customer and the Company upon execution of a one-year minimum written service contract for firm distribution service in excess of 200,000 therms per year.

**MONTHLY RATE:**

<u>Firm Service</u>	<u>Rate Per Therm</u>
Demand Charge:	
Firm Daily Demand -	\$0.84253
Commodity Charge:	
For Firm Therms Transported	<del>\$0.00134</del> * \$0.00176
<u>Over-Run Service</u>	
Commodity Charge:	
For Therms Transported In Excess Of MDFQ:	<del>\$0.04393</del> * \$0.04435

\*Includes temporary purchased gas cost adjustment of ~~\$(0.00412)~~ \$(0.00070)

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

- 1 All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
- 2 The customer shall nominate a Maximum Daily Firm Quantity (MDFQ), which will be stated in and will be in effect throughout the term of the service contract.
- 3 The monthly Demand Charge will be equal to the MDFQ times the Firm Daily Demand rate. Firm demand relief will be afforded to those T-5 customers paying both demand and commodity charges for gas when, in the Company's judgment, such relief is warranted.
- 4 The actual therm usage for the month or the MDFQ times the number of days in the billing month, whichever is less, will be billed at the applicable commodity charge for firm therms.

Issued by: <b>Intermountain Gas Company</b> By: <del>Michael P. McGrath</del> Katherine J. Barnard Effective: <del>October 1, 2009</del> October 1, 2010 Title: Director - Gas Supply & Regulatory Affairs Manager - Gas Supply & Regulatory Affairs
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I.P.U.C. Gas Tariff <del>Original</del> First Revised	Sheet No. 16 (Page 1 of 2)
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved Effective  
~~June 1, 2010~~ ~~June 1, 2010~~  
Per O.N. 31689  
Jean D. Jewell Secretary

**Rate Schedule IS-R  
RESIDENTIAL INTERRUPTIBLE SNOWMELT SERVICE**

**APPLICABILITY:**

Applicable to any new residential Customer using natural gas to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-R and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

**FACILITY REIMBURSEMENT CHARGE:**

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

**RATE:**

Monthly minimum charge is the Customer Charge.

For billing periods ending April through November

Customer Charge – \$2.50 per bill

Commodity Charge – ~~\$0.77549~~ per therm\* \$0.76220

For billing periods ending December through March

Customer Charge – \$6.50 per bill

Commodity Charge – ~~\$0.77549~~ per therm\* \$0.76220

\*Includes:

Temporary purchased gas cost adjustment of ~~\$(0.06675)~~ \$(0.07410)

Weighted average cost of gas of ~~\$0.49600~~ \$0.49211

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.

Issued by: <b>Intermountain Gas Company</b> By: Katherine J. Barnard Effective: <del>June 1, 2010</del> October 1, 2010	Title: Manager – Gas Supply & Regulatory Affairs
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I.P.U.C. Gas Tariff <del>Original</del> First Revised	Sheet No. 17 (Page 1 of 2)
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved ~~June 1, 2010~~ Effective ~~June 1, 2010~~  
Per O.N. 31089  
Jean D. Jewell Secretary

**Rate Schedule IS-C  
SMALL COMMERCIAL INTERRUPTIBLE SNOWMELT SERVICE**

**APPLICABILITY:**

Applicable to any new Customer otherwise eligible to receive gas service under Rate Schedule GS-1 and using natural gas to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-C and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

**FACILITY REIMBURSEMENT CHARGE:**

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

**RATE:**

Monthly minimum charge is the Customer Charge.

For billing periods ending April through November

Customer Charge – \$2.00 per bill

Commodity Charge – First 200 therms per bill @ ~~\$0.78842\*~~ \$0.78786  
Next 1,800 therms per bill @ ~~\$0.76722\*~~ \$0.76666  
Over 2,000 therms per bill @ ~~\$0.74676\*~~ \$0.74620

For billing periods ending December through March

Customer Charge – \$9.50 per bill

Commodity Charge – First 200 therms per bill @ ~~\$0.78842\*~~ \$0.78786  
Next 1,800 therms per bill @ ~~\$0.76722\*~~ \$0.76666  
Over 2,000 therms per bill @ ~~\$0.74676\*~~ \$0.74620

**\*Includes:**

Temporary purchased gas cost adjustment of ~~\$(0.05949)~~ \$(0.06646)  
Weighted average cost of gas of ~~\$0.49600~~ \$0.49211

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

Issued by: <b>Intermountain Gas Company</b>
By: Katherine J. Barnard Title: Manager – Gas Supply & Regulatory Affairs
Effective: <del>June 1, 2010</del> October 1, 2010

**EXHIBIT NO. 2**

**CASE NO. INT-G-10-03**

**INTERMOUNTAIN GAS COMPANY**

**PROPOSED TARIFFS**

**(10 pages)**

Name  
of Utility

**Intermountain Gas Company**

## Rate Schedule RS-1 RESIDENTIAL SERVICE

### AVAILABILITY:

Available to individually metered consumers not otherwise specifically provided for, using natural gas for residential purposes.

### RATE:

Monthly minimum charge is the customer charge.

#### For billing periods ending April through November

Customer Charge - \$2.50 per bill

Commodity Charge - \$0.94465 per therm\*

#### For billing periods ending December through March

Customer Charge - \$6.50 per bill

Commodity Charge - \$0.83209 per therm\*

#### \*Includes:

Temporary purchased gas cost adjustment of \$(0.07496)  
Weighted average cost of gas of \$0.49211

### PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

### SERVICE CONDITIONS:

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Issued by: **Intermountain Gas Company**

By: Katherine J. Barnard

Title: Manager – Gas Supply & Regulatory Affairs

Effective: October 1, 2010

I.P.U.C. Gas Tariff  
Second Revised Volume No. 1  
(Supersedes First Revised Volume No. 1)  
Forty-Second Revised Sheet No. 02 (Page 1 of 1)

Name  
of Utility **Intermountain Gas Company**

**Rate Schedule RS-2  
MULTIPLE USE RESIDENTIAL SERVICE**

**AVAILABILITY:**

Available to individually metered consumers using gas for several residential purposes including both water heating and space heating.

**RATE:**

Monthly minimum charge is the customer charge.

**For billing periods ending April through November**

Customer Charge - \$2.50 per bill

Commodity Charge - \$0.79583 per therm\*

**For billing periods ending December through March**

Customer Charge - \$6.50 per bill

Commodity Charge - \$0.76220 per therm\*

**\*Includes:**

Temporary purchased gas cost adjustment of \$(0.07410)  
Weighted average cost of gas of \$0.49211

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Issued by: **Intermountain Gas Company**  
By: Katherine J. Barnard Title: Manager – Gas Supply & Regulatory Affairs  
Effective: October 1, 2010

Name  
of Utility **Intermountain Gas Company**

### Rate Schedule GS-1 GENERAL SERVICE

#### AVAILABILITY:

Available to individually metered customers whose requirements for natural gas do not exceed 2,000 therms per day, at any point on Company's distribution system. Requirements in excess of 2,000 therms per day may be served under this rate schedule upon execution of a one-year written service contract.

#### RATE:

Monthly minimum charge is the customer charge.

#### For billing periods ending April through November

Customer Charge - \$2.00 per bill

Commodity Charge - First 200 therms per bill @ \$0.83871\*  
Next 1,800 therms per bill @ \$0.81698\*  
Over 2,000 therms per bill @ \$0.79596\*

#### For billing periods ending December through March

Customer Charge - \$9.50 per bill

Commodity Charge - First 200 therms per bill @ \$0.78786\*  
Next 1,800 therms per bill @ \$0.76666\*  
Over 2,000 therms per bill @ \$0.74620\*

#### \*Includes:

Temporary purchased gas cost adjustment of \$(0.06646)  
Weighted average cost of gas of \$0.49211

Name  
of Utility **Intermountain Gas Company**

**Rate Schedule GS-1  
GENERAL SERVICE (Continued)**

For separately metered deliveries of gas utilized solely as Compressed Natural Gas Fuel in vehicular internal combustion engines.

**Customer Charge - \$9.50 per bill**

**Commodity Charge - \$0.74620 per therm\***

**\*Includes:**

**Temporary purchased gas cost adjustment of \$(0.06646)  
Weighted average cost of gas of \$0.49211**

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

- 1. Any GS-1 customer who leaves the GS-1 service will pay to Intermountain Gas Company, upon exiting the GS-1 service, all gas and transportation related costs incurred to serve the customer during the GS-1 service period not borne by the customer during the time the customer was using GS-1 service. Any GS-1 customer who leaves the GS-1 service will have refunded to them, upon exiting the GS-1 service, any excess gas commodity or transportation payments made by the customer during the time they were a GS-1 customer.**
- 2. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.**

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Fifty-Second Revised	Sheet No. 04 ( Page 1 of 2)
Name of Utility	<b>Intermountain Gas Company</b>

**Rate Schedule LV-1  
LARGE VOLUME FIRM SALES SERVICE**

**AVAILABILITY:**

Available at any mutually agreeable delivery point on the Company's distribution system to any existing customer receiving service under the Company's rate schedule LV-1 or any new customer whose usage does not exceed 500,000 therms annually, upon execution of a one-year minimum written service contract for firm sales service in excess of 200,000 therms per year.

**MONTHLY RATE:**

**Commodity Charge:**

First 250,000 therms per bill @ \$0.57143\*  
Next 500,000 therms per bill @ \$0.53294\*  
Amount Over 750,000 therms per bill @ \$0.44686\*\*

The above prices include weighted average cost of gas of \$0.49211

\* Includes temporary purchased gas cost adjustment of \$(0.05693)

\*\* Includes temporary purchased gas cost adjustment of \$(0.05186)

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
2. Any LV-1 customer who exits the LV-1 service at any time (including, but not limited to, the expiration of the contract term) will pay to Intermountain Gas Company, upon exiting the LV-1 service, all gas and/or interstate transportation related costs to serve the customer during the LV-1 contract period not borne by the customer during the LV-1 contract period. Any LV-1 customer will have refunded to them, upon exiting the LV-1 service, any excess gas and/or interstate transportation related payments made by the customer during the LV-1 contract period.
3. In the event that total deliveries to any customer within the last three contract periods met or exceeded the 200,000 therm threshold, but the customer during the current contract period used less than the contract minimum of 200,000 therms, an additional amount shall be billed. The additional amount shall be calculated by billing the deficit usage below 200,000 therms at the LV-1 Block 1 rate adjusted for the removal of variable gas costs. The customer's future eligibility for the LV-1 Rate Schedule will be renegotiated with the Company.

Issued by: <b>Intermountain Gas Company</b> By: Katherine J. Barnard Title: Manager – Gas Supply & Regulatory Affairs Effective: October 1, 2010
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I.P.U.C. Gas Tariff  
Second Revised Volume No. 1  
(Supersedes First Revised Volume No. 1)  
Fifth Revised Sheet No. 11 ( Page 1 of 2)

Name  
of Utility **Intermountain Gas Company**

**Rate Schedule T-3  
INTERRUPTIBLE DISTRIBUTION TRANSPORTATION SERVICE**

**AVAILABILITY:**

Available at any point on the Company's distribution system to any customer upon execution of a one year minimum written service contract.

**MONTHLY RATE:**

Block One:	First	100,000 therms transported@ \$0.05490*
Block Two:	Next	50,000 therms transported@ \$0.02230*
Block Three:	Amount over	150,000 therms transported@ \$0.00817*

\*Includes temporary purchased gas cost adjustment of \$(0.00070)

**ANNUAL MINIMUM BILL:**

The customer shall be subject to the payment of an annual minimum bill of \$30,000 during each annual contract period, unless a higher minimum is required under the service contract to cover special conditions.

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

1. The Company, in its sole discretion, shall determine whether or not it has adequate capacity to accommodate transportation of the customer's gas supply on the Company's distribution system.

2. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.

3. Interruptible Distribution Transportation Service may be made firm by a written agreement between the parties if the customer has a dedicated line.

4. If requested by the Company, the customer expressly agrees to interrupt its operations during periods of capacity constraints on the distribution system.

5. This service does not include the cost of the customer's gas supply or the interstate pipeline capacity. The customer is responsible for procuring its own supply of natural gas and transportation to Intermountain's distribution system under this rate.

6. The customer understands and agrees that the Company is not responsible to deliver gas supplies to the customer which have not been nominated and accepted for delivery by the interstate pipeline.

7. An existing LV-1, T-4, or T-5 customer electing this schedule may concurrently utilize Rate Schedule T-3 on the same or contiguous property.

Issued by: **Intermountain Gas Company**  
By: Katherine J. Barnard Title: Manager – Gas Supply & Regulatory Affairs  
Effective: October 1, 2010

I.P.U.C. Gas Tariff  
Second Revised Volume No. 1  
(Supersedes First Revised Volume No. 1)  
Fourth Revised Sheet No. 13 (Page 1 of 2)

Name of Utility **Intermountain Gas Company**

**Rate Schedule T-4  
FIRM DISTRIBUTION ONLY TRANSPORTATION SERVICE**

**AVAILABILITY:**

Available at any mutually agreeable delivery point on the Company's distribution system to any customer upon execution of a one year minimum written service contract for firm distribution transportation service in excess of 200,000 therms per year.

**MONTHLY RATE:**

<b>Commodity Charge:</b>		
Block One:	First	250,000 therms transported@ \$0.05913*
Block Two:	Next	500,000 therms transported@ \$0.02064*
Block Three:	Amount over	750,000 therms transported@ \$0.00591*

\*Includes temporary purchased gas cost adjustment of \$(0.00070)

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

1. This service excludes the service and cost of firm interstate pipeline charges.
2. The customer is responsible for procuring its own supply of natural gas and interstate transportation under this Rate Schedule. The customer understands and agrees that the Company is not responsible to deliver gas supplies to the customer which have not been nominated, scheduled, and delivered by the interstate pipeline to the designated city gate.
3. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
4. The customer shall nominate a Maximum Daily Firm Quantity (MDFQ), which will be stated in the contract and in effect throughout the term of the service contract.
5. An existing LV-1, T-3, or T-5 customer electing this schedule may concurrently utilize Rate Schedule T-4 on the customer's same or contiguous property.

**BILLING ADJUSTMENTS:**

1. In the event that total deliveries to any customer within the last three contract periods met or exceeded the 200,000 therm threshold, but the customer during the current contract period used less than the contract minimum of 200,000 therms, an additional amount shall be billed. The additional amount shall be calculated by billing the deficit usage below 200,000 therms at the T-4 Block 1 rate. The customer's future eligibility for the T-4 Rate Schedule will be renegotiated with the Company.

Issued by: **Intermountain Gas Company**  
By Katherine J. Barnard Title: Manager – Gas Supply & Regulatory Affairs  
Effective: October 1, 2010

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Third Revised	Sheet No. 14 (Page 1 of 2)
Name of Utility	<b>Intermountain Gas Company</b>

**Rate Schedule T-5  
FIRM DISTRIBUTION SERVICE WITH MAXIMUM DAILY DEMANDS**

**AVAILABILITY:**

Available at any mutually agreeable delivery point on the Company's distribution system to any existing T-5 customer whose daily contract demand on any given day meets or exceeds a predetermined level agreed to by the customer and the Company upon execution of a one-year minimum written service contract for firm distribution service in excess of 200,000 therms per year.

**MONTHLY RATE:**

<u>Firm Service</u>	<u>Rate Per Therm</u>
Demand Charge: Firm Daily Demand -	\$0.84253
Commodity Charge: For Firm Therms Transported	\$0.00176*
<u>Over-Run Service</u>	
Commodity Charge: For Therms Transported In Excess Of MDFQ:	\$0.04435*

\*Includes temporary purchased gas cost adjustment of \$(0.00070)

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

- 1 All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
- 2 The customer shall nominate a Maximum Daily Firm Quantity (MDFQ), which will be stated in and will be in effect throughout the term of the service contract.
- 3 The monthly Demand Charge will be equal to the MDFQ times the Firm Daily Demand rate. Firm demand relief will be afforded to those T-5 customers paying both demand and commodity charges for gas when, in the Company's judgment, such relief is warranted.
- 4 The actual therm usage for the month or the MDFQ times the number of days in the billing month, whichever is less, will be billed at the applicable commodity charge for firm therms.

Issued by: <b>Intermountain Gas Company</b> By: Katherine J. Barnard Effective: October 1, 2010	Title: Manager – Gas Supply & Regulatory Affairs
---	--

**Rate Schedule IS-R  
RESIDENTIAL INTERRUPTIBLE SNOWMELT SERVICE**

**APPLICABILITY:**

Applicable to any new residential or Customer using natural gas to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-R and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

**FACILITY REIMBURSEMENT CHARGE:**

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

**RATE:**

Monthly minimum charge is the Customer Charge.

**For billing periods ending April through November**

Customer Charge - \$2.50 per bill

Commodity Charge - \$0.76220 per therm\*

**For billing periods ending December through March**

Customer Charge - \$6.50 per bill

Commodity Charge - \$0.76220 per therm\*

**\*Includes:**

Temporary purchased gas cost adjustment of \$(0.07410)

Weighted average cost of gas of \$0.49211

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

**SERVICE CONDITIONS:**

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.

Issued by: **Intermountain Gas Company**

By: Katherine J. Barnard

Title: Manager – Gas Supply & Regulatory Affairs

Effective: October 1, 2010

**Rate Schedule IS-C  
SMALL COMMERCIAL INTERRUPTIBLE SNOWMELT SERVICE**

**APPLICABILITY:**

Applicable to any new Customer otherwise eligible to receive gas service under Rate Schedule GS-1 and using natural gas to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-C and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

**FACILITY REIMBURSEMENT CHARGE:**

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

**RATE:**

Monthly minimum charge is the Customer Charge.

**For billing periods ending April through November**

Customer Charge – \$2.00 per bill

Commodity Charge – First 200 therms per bill @ \$0.78786\*  
Next 1,800 therms per bill @ \$0.76666\*  
Over 2,000 therms per bill @ \$0.74620\*

**For billing periods ending December through March**

Customer Charge – \$9.50 per bill

Commodity Charge – First 200 therms per bill @ \$0.78786\*  
Next 1,800 therms per bill @ \$0.76666\*  
Over 2,000 therms per bill @ \$0.74620\*

**\*Includes:**

Temporary purchased gas cost adjustment of \$(0.06646)  
Weighted average cost of gas of \$0.49211

**PURCHASED GAS COST ADJUSTMENT:**

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

Issued by: **Intermountain Gas Company**

By: Katherine J. Barnard

Title: Manager – Gas Supply & Regulatory Affairs

Effective: October 1, 2010

**EXHIBIT NO. 3**

**CASE NO. INT-G-10-03**

**INTERMOUNTAIN GAS COMPANY**

**PERTINENT EXCERPTS FROM INTERSTATE PIPELINES AND RELATED**

**FACILITIES**

**(14 pages)**

Northwest Pipeline GP  
FERC Gas Tariff  
Fifth Revised Volume No. 1

FERC GAS TARIFF  
FIFTH REVISED VOLUME NO. 1  
(Superseding Fourth Revised Volume No. 1 )  
Of  
NORTHWEST PIPELINE GP  
Filed with  
FEDERAL ENERGY REGULATORY COMMISSION

Communications concerning this Tariff should be sent to:

Laren M. Gertsch, Director, Rates & Regulatory  
Northwest Pipeline GP  
295 Chipeta Way  
Salt Lake City, Utah 84108  
P.O. Box 58900  
Salt Lake City, Utah 84158

Telephone: (801) 584-7200  
Facsimile: (801) 584-7764

Northwest Pipeline GP  
FERC Gas Tariff  
Fifth Revised Volume No. 1

Substitute Original Sheet No. 5  
Superseding  
Original Sheet No. 5

STATEMENT OF RATES  
Effective Rates Applicable to  
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1  
(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate		ACA(2)	Currently Effective Tariff Rate (3)	
	Minimum	Maximum		Minimum	Maximum
Rate Schedule TF-1 (4) (5)					
Reservation (Large Customer)					
System-Wide	.00000	.37984	-	.00000	.37984
15 Year Evergreen Exp.	.00000	.38101	-	.00000	.38101
25 Year Evergreen Exp.	.00000	.36445	-	.00000	.36445
Volumetric (Large Customer)					
System-Wide	.00756	.03000	.00190	.00946	.03190
15 Year Evergreen Exp.	.00369	.00369	.00190	.00559	.00559
25 Year Evergreen Exp.	.00369	.00369	.00190	.00559	.00559
(Small Customer) (6)	.00756	.67209	.00190	.00946	.67399
Scheduled Overrun	.00756	.40984	.00190	.00946	.41174
Rate Schedule TF-2 (4) (5)					
Reservation	.00000	.37984	-	.00000	.37984
Volumetric	.00756	.03000	-	.00756	.03000
Scheduled Daily Overrun	.00756	.40984	-	.00756	.40984
Annual Overrun	.00756	.40984	-	.00756	.40984
Rate Schedule TI-1					
Volumetric (7)	.00756	.40984	.00190	.00946	.41174
Rate Schedule TFL-1 (4) (5)					
Reservation	-	-	-	-	-
Volumetric	-	-	-	-	-
Scheduled Overrun	-	-	-	-	-
Rate Schedule TIL-1					
Volumetric	-	-	-	-	-

Northwest Pipeline GP  
FERC Gas Tariff  
Fifth Revised Volume No. 1

Substitute Original Sheet No. 7  
Superseding  
Original Sheet No. 7

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Currently Effective Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule SGS-2F (2) (3) (4) (5)		
Demand Charge		
Pre-Expansion Shipper	0.00000	0.01551
Expansion Shipper	0.00000	0.08476
Capacity Demand Charge		
Pre-Expansion Shipper	0.00000	0.00056
Expansion Shipper - 2010 Phase	0.00000	0.00233
Volumetric Bid Rates		
Withdrawal Charge		
Pre-Expansion Shipper	0.00000	0.01551
Expansion Shipper	0.00000	0.08476
Storage Charge		
Pre-Expansion Shipper	0.00000	0.00056
Expansion Shipper - 2010 Phase	0.00000	0.00233
Rate Schedule SGS-2I		
Volumetric	0.00000	0.00113

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.

Northwest Pipeline GP  
FERC Gas Tariff  
Fifth Revised Volume No. 1

Substitute Original Sheet No. 7A  
Superseding  
Original Sheet No. 7-A

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I (Continued)

Footnotes (Continued)

- (2) Rates are daily rates computed on the basis of 365 days per year, except that rates for leap years are computed on the basis of 366 days.  
  
Rates are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated maximum tariff rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Withdrawal Charge and Storage Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.
- (3) Transporter will file proposed tariff sheets listing the phased rates associated with the Expansion Shippers' Capacity Demand Charge and Storage Charge rates no sooner than 60 days and no later than 30 days prior to the proposed effective date for each phase pursuant to the Commission order in Docket No. CP02-384.
- (4) Upon the in-service of the deliverability expansion (November 1, 2008), the Expansion Shippers Demand Charge and the Volumetric Bid Rate Withdrawal Charge will be effective on an interim basis until the working gas storage capacity expansion is completed.
- (5) Upon the completion of the capacity expansion, the Expansion Shippers' Capacity Demand Charge and Demand Charge rates along with the Volumetric Bid related storage charge and Withdrawal Charge rates will be revised to reflect an allocation of the aggregated costs split 50/50 between the capacity expansion and the deliverability expansion.

Northwest Pipeline GP  
FERC Gas Tariff  
Fifth Revised Volume No. 1

Substitute Original Sheet No. 8A  
Superseding  
Original Sheet No. 8-A

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules LS-2F and LS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Currently Effective Tariff Rate (1)	
	Minimum	Maximum
<hr/>		
Rate Schedule LS-2F (3)		
Demand Charge (2)	0.00000	0.03062
Capacity Demand Charge (2)	0.00000	0.00391
Volumetric Bid Rates		
Vaporization Demand-Related Charge (2)	0.00000	0.03062
Storage Capacity Charge (2)	0.00000	0.00391
Liquefaction	0.64110	0.64110
Vaporization	0.04184	0.04184
Rate Schedule LS-2I		
Volumetric	0.00000	0.00783
Liquefaction	0.64110	0.64110
Vaporization	0.04184	0.04184

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year, except that rates for leap years are computed on the basis of 366 days.

Northwest Pipeline GP  
FERC Gas Tariff  
Fifth Revised Volume No. 1

Substitute Original Sheet No. 14  
Superseding  
Original Sheet No. 14

STATEMENT OF FUEL USE REQUIREMENTS FACTORS  
FOR REIMBURSEMENT OF FUEL USE

Applicable to Transportation Service Rendered Under  
Rate Schedules Contained in this Tariff, Fifth Revised Volume No. 1

The rates set forth on Sheet Nos. 5, 6, 7, 8 and 8.1 are exclusive of fuel use requirements. Shipper shall reimburse Transporter in-kind for its fuel use requirements in accordance with Section 14 of the General Terms and Conditions contained herein.

The fuel use reimbursement furnished by Shippers shall be as follows for the applicable Rate Schedules included in this Tariff:

Rate Schedule TF-1	1.85%
Rate Schedule TF-1 - Evergreen Expansion Incremental Surcharge (1)	0.50%
Rate Schedule TF-2	1.85%
Rate Schedule TI-1	1.85%
Rate Schedule TFL-1	-
Rate Schedule TIL-1	-
Rate Schedule SGS-2F	0.26%
Rate Schedule SGS-2I	0.26%
Rate Schedule LS-1	2.71%
Rate Schedule LS-2F	2.71%
Rate Schedule LS-2I	2.71%
Rate Schedule DEX-1	1.85%

The fuel use factors set forth above shall be calculated and adjusted as explained in Section 14 of the General Terms and Conditions. Fuel reimbursement quantities to be supplied by Shippers to Transporter shall be determined by applying the factors set forth above to the quantity of gas nominated for receipt by Transporter from Shipper for transportation, for injection into storage, or for deferred exchange, as applicable.

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Footnote

(1) In addition to the Rate Schedule TF-1 fuel use requirements factor, the Evergreen Expansion Incremental Surcharge will apply to the quantity of gas nominated for receipt at the Sumas, SIPI or Pacific Pool receipt points under Evergreen Expansion service agreements.

Gas Transmission Northwest Corporation  
FERC Gas Tariff  
Fourth Revised Volume No. 1-A

FERC GAS TARIFF  
FOURTH REVISED VOLUME NO. 1-A  
OF  
GAS TRANSMISSION NORTHWEST CORPORATION  
FILED WITH THE  
FEDERAL ENERGY REGULATORY COMMISSION

Communications Concerning This Tariff  
Should Be Addressed To:

Joan Collins  
Manager, Tariffs and Compliance  
Gas Transmission Northwest Corporation  
Mailing Address: P.O. Box 2446  
Houston, TX 77252-2446  
Courier Address: 717 Texas Street, Suite 2400  
Houston, TX 77002-2761  
Phone: (832) 320-5651  
Fax: (832) 320-6651

Gas Transmission Northwest Corporation  
FERC Gas Tariff  
Fourth Revised Volume No. 1-A

PART 4.1  
Statement of Rates  
FTS-1 and LFS-1 Rates  
v.0.0.0

STATEMENT OF EFFECTIVE RATES AND CHARGES FOR  
TRANSPORTATION OF NATURAL GAS

Rate Schedules FTS-1 and LFS-1

	RESERVATION							
	DAILY MILEAGE (a) (Dth-MILE)		DAILY NON-MILEAGE (b) (Dth)		DELIVERY (c) (Dth-MILE)		FUEL (d) (Dth-MILE)	
	<u>Max.</u>	<u>Min.</u>	<u>Max.</u>	<u>Min.</u>	<u>Max.</u>	<u>Min.</u>	<u>Max.</u>	<u>Min.</u>
BASE	0.000463	0.000000	0.036632	0.000000	0.000016	0.000016	0.0050%	0.0000%
STF (e)	(e)	0.000000	(e)	0.000000	0.000016	0.000016	0.0050%	0.0000%
EXTENSION CHARGES								
MEDFORD								
E-1 (f)	0.003290	0.000000	0.005498	0.000000	0.000026	0.000026	---	---
E-2 (g)(l) (WWP)	0.008346	0.000000	---	---	0.000000	0.000000	---	---
E-2 (h)(l) (Diamond 1)	0.002972	0.000000	---	---	0.000000	0.000000	---	---
E-2(h)(l) (Diamond 2)	0.001166	0.000000	---	---	0.000000	0.000000	---	---
COYOTE SPRINGS								
E-3 (i)	0.001412	0.000000	0.001420	0.000000	0.000000	0.000000	---	---
OVERRUN CHARGE (j)								
	---	---	---	---	---	---	---	---
SURCHARGES								
ACA (k)	---	---	---	---	0.001900	0.001900	---	---

Issued: June 30, 2010  
Effective: June 30, 2010

Docket No.  
Accepted:

**NOVA Gas Transmission Ltd.**

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**GAS TRANSPORTATION TARIFF  
OF  
NOVA GAS TRANSMISSION LTD.**

NOVA Gas Transmission Ltd.

Table of Rates, Tolls and Charges

TABLE OF RATES, TOLLS & CHARGES

Service	Rates, Tolls and Charges		
1. Rate Schedule FT-R	Refer to Attachment "1" for applicable FT-R Demand Rate per month & Surcharge for each Receipt Point Average Firm Service Receipt Price (AFSRP) \$213.83/10 <sup>3</sup> m <sup>3</sup>		
2. Rate Schedule FT-RN	Refer to Attachment "1" for applicable FT-RN Demand Rate per month & Surcharge for each Receipt Point		
3. Rate Schedule FT-D	FT-D Demand Rate per month \$ 5.66/GJ		
4. Rate Schedule STFT	STFT Bid Price. Minimum bid of 100% of FT-D Demand Rate		
5. Rate Schedule FT-DW	FT-DW Bid Price. Minimum bid of 125% of FT-D Demand Rate		
6. Rate Schedule FT-A	FT-A Commodity Rate \$ 0.55/10 <sup>3</sup> m <sup>3</sup>		
7. Rate Schedule FT-P	Refer to Attachment "2" for applicable FT-P Demand Rate per month		
8. Rate Schedule LRS	<u>Contract Term</u>	<u>Effective LRS Rate (\$/10<sup>3</sup>m<sup>3</sup>/day)</u>	
	1-5 years	10.43	
	6-10 years	8.72	
	15 years	7.82	
	20 years	6.94	
9. Rate Schedule LRS-2	LRS-2 Rate per month	\$50,000	
10. Rate Schedule LRS-3	LRS-3 Demand Rate per month	\$129.55/10 <sup>3</sup> m <sup>3</sup>	
11. Rate Schedule IT-R	Refer to Attachment "1" for applicable IT-R Rate & Surcharge for each Receipt Point		
12. Rate Schedule IT-D	IT-D Rate	\$ 0.2045/GJ	
13. Rate Schedule FCS	The FCS Charge is determined in accordance with Attachment "1" to the applicable Schedule of Service		
14. Rate Schedule PT	<u>Schedule No</u>	<u>PT Rate</u>	<u>PT Gas Rate</u>
	9006-01000-0	\$ 60.50/d	1.0 10 <sup>3</sup> m <sup>3</sup> /d
	9009-01001-1	\$660.00/d	50.0 10 <sup>3</sup> m <sup>3</sup> /d
15. Rate Schedule OS	<u>Schedule No.</u>	<u>Charge</u>	
	2010418777	\$ 209.00 / month	
	2010416547	\$ 24.00 / month	
	2010416549	\$ 63.00 / month	
	2010416543	\$ 7.00 / month	
	2010416546	\$ 5.00 / month	
	2010416548	\$ 1.00 / month	
	2010416540	\$ 42.00 / month	
	2010416550	\$ 96.00 / month	
	2010418778	\$ 350.00 / month	
	2010416545	\$ 1,688.00 / month	
	2010418000	\$ 151.00 / month	
	2010416551	\$ 46.00 / month	
	2010417322	\$ 153.00 / month	
	2010416544	\$ 79.00 / month	
2010416541	\$ 209.00 / month		
2003004522	\$ 83,333.00 / month		
16. Rate Schedule CO <sub>2</sub>	<u>Tier</u>	<u>CO<sub>2</sub> Rate (\$/10<sup>3</sup>m<sup>3</sup>)</u>	
	1	520.03	
	2	411.79	
	3	272.12	

**PHASE I  
GAS TRANSPORTATION TARIFF  
OF  
FOOTHILLS PIPE LINES LTD.**

This Gas Transportation Tariff is subject to the National Energy Board Act, is available for inspection during normal business hours and is also available electronically at [www.transcanada.com](http://www.transcanada.com). Communications concerning this Gas Transportation Tariff should be addressed to:

Foothills Pipe Lines Ltd.  
450 First Street S.W.  
Calgary, Alberta  
T2P 5H1

Attention: Greg Szuch

**TABLE OF EFFECTIVE RATES**

**1. Rate Schedule FT, Firm Transportation Service**

	Demand Rate (\$/GJ/Km/Month)
Zone 6	0.0038652836
Zone 7	0.0072877480
Zone 8*	0.0140425800
Zone 9	0.0113156728

**2. Rate Schedule OT, Overrun Transportation Service**

	Commodity Rate (\$/GJ/Km)
Zone 6	0.0001397856
Zone 7	0.0002635569

**3. Rate Schedule IT, Interruptible Transportation Service**

	Commodity Rate (\$/GJ/Km)
Zone 8*	0.0005078412
Zone 9	0.0004092243

\* For Zone 8, Shippers Haul Distance shall be 170.7 km.

FERC GAS TARIFF

FIRST REVISED VOLUME NO. 1

(SUPERSEDES ORIGINAL VOLUME NOS. 1, 1-A, 2 AND 2-A)

of

QUESTAR PIPELINE COMPANY

Filed with

FEDERAL ENERGY REGULATORY COMMISSION

Communications regarding this tariff should be addressed to:

L. Bradley Burton, Director, Federal Regulatory Affairs  
Questar Pipeline Company  
180 East 100 South  
P. O. Box 45360  
Salt Lake City, Utah 84145-0360  
Telephone: (801) 324-2459  
FAX: (801) 324-5834

Questar Pipeline Company  
FERC Gas Tariff  
First Revised Volume No. 1

Forty-Ninth Revised Sheet No. 5  
Superseding  
Forty-Eighth Revised Sheet No. 5

STATEMENT OF RATES			
Rate Schedule/ Type of Charge (a)	Base Tariff Rate (\$) (b)	Annual Charge Adjustment 1/ (\$) (c)	Currently Effective Rate (\$) (d)
<u>TRANSPORTATION</u>			
FIRM TRANSPORTATION - T-1			
Systemwide Monthly Reservation Charge			
Maximum 5/	5.28804	-	5.28804/Dth
Minimum	0.00000	-	0.00000/Dth
SSXP Monthly Reservation Charge 2/			
Maximum 5/	7.82712	-	7.82712/Dth
Minimum	0.00000	-	0.00000/Dth
Usage Charge			
Maximum	0.00267	0.00190	0.00457/Dth
Minimum	0.00267	0.00190	0.00457/Dth
Systemwide Authorized Overrun Charge			
Maximum	0.17652	0.00190	0.17842/Dth
Minimum	0.00267	0.00190	0.00457/Dth
Systemwide Unauthorized Overrun Charge			
Critical	10.00000	-	10.00000/Dth
Non-Critical	0.35304	-	0.35304/Dth
SSXP Authorized Overrun Charge			
Maximum	0.26000	0.00190	0.26190/Dth
Minimum	0.00267	0.00190	0.00457/Dth
SSXP Unauthorized Overrun Charge			
Critical	10.00000	-	10.00000/Dth
Non-Critical	0.52000	-	0.52000/Dth
PARKING AND LOADING SERVICE - PAL2			
Initiation Charge			
Maximum	0.20846	-	0.20846/Dth
Minimum	0.03276	-	0.03276/Dth
Daily Inventory Charge			
Maximum	0.17570	-	0.17570/Dth
Minimum	0.00000	-	0.00000/Dth
NO-NOTICE TRANSPORTATION - NNT			
Monthly Reservation Charge			
Maximum 5/	0.86753	-	0.86753/Dth
Minimum	0.00000	-	0.00000/Dth
INTERRUPTIBLE TRANSPORTATION- T-2			
Systemwide Usage Charge			
Maximum	0.17652	0.00190	0.17842/Dth
Minimum	0.00267	0.00190	0.00457/Dth
Systemwide Unauthorized Overrun Charge			
Critical	10.00000	-	10.00000/Dth
Non-Critical	0.35304	-	0.35304/Dth
SSXP Usage Charge 2/			
Maximum	0.26000	0.00190	0.26190/Dth
Minimum	0.00267	0.00190	0.00457/Dth
SSXP Unauthorized Overrun Charge			
Critical	10.00000	-	10.00000/Dth
Non-Critical	0.52000	-	0.52000/Dth
<u>FUEL REIMBURSEMENT</u> - 1.35¢ in-kind for Rate Schedules T-1 and T-2.			
<u>OPTIONAL VOLUMETRIC RELEASES</u> 3/			
FIRM TRANSPORTATION - T-1			
Systemwide Volumetric Charge			
Maximum 5/	0.17385	-	0.17385/Dth
Minimum	0.00000	-	0.00000/Dth
SSXP Volumetric Charge			
Maximum 5/	0.25733	-	0.25733/Dth
Minimum	0.00000	-	0.00000/Dth
Pipeline Usage Charges Applicable to Volumetric Releases 4/			
Maximum	0.00267	0.00190	0.00457/Dth
Minimum	0.00267	0.00190	0.00457/Dth

Issued by: R. Allan Bradley, President and CEO  
Issued on: November 19, 2009

Effective on: January 1, 2010

**EXHIBIT NOS. 4-10**

**CASE NO. INT-G-10-03**

**INTERMOUNTAIN GAS COMPANY**

**(7 pages)**

INTERMOUNTAIN GAS COMPANY  
Summary of Gas Cost Changes

Line No.	Description (a)	10/12/009		10/17/2010		Total Annual Cost INT-G-10-03 (g)	Annual Difference (h)	Cost of Service Allocation of Gas Cost Adjustment <sup>(1)</sup>					
		Annual Therms/ Billing Determinants INT-G-09-02 (b)	Prices INT-G-09-02 (c)	Annual Therms/ Billing Determinants INT-G-10-03 (e)	Prices INT-G-10-03 (f)			RS-1 (i)	RS-2 (j)	GS-1 (k)	LV-1 (l)		
1	<b>DEMAND CHARGES:</b>												
2	Transportation:												
3	NWP TF-1 Demand 1 (Full Rate) <sup>(2)</sup>	625,580,800	\$ 0.03952	595,483,300	\$ 0.03930	\$ 23,403,312	\$ (1,316,704)	\$ (154,726)	\$ (715,198)	\$ (442,376)	\$ (4,404)		
4	NWP TF-1 Demand 1 (Discounted) <sup>(3)</sup>	333,800,250	0.02686	337,140,250	0.02704	9,115,836	149,944	17,620	81,445	50,377	502		
5	Upstream Capacity <sup>(4)</sup>	1,284,991,540	0.01219	1,241,123,830	0.01409	17,486,599	1,825,053	214,579	991,863	613,503	6,108		
6	<b>Storage:</b>												
7	SGS-1												
8	Demand	303,370	0.00165	303,370	0.00155	171,742	-	-	-	-	-		
9	Capacity Demand	10,920,990	0.00006	10,920,990	0.00006	223,225	-	-	-	-	-		
10	TF-2 Reservation	10,920,990	0.03798	10,920,990	0.03798	414,779	-	-	-	-	-		
11	TF-2 Redelivery Charge	10,920,990	0.00300	10,920,990	0.00300	32,763	-	-	-	-	-		
12	LS												
13	Demand	1,132,000	0.00306	1,132,000	0.00306	1,264,331	-	-	-	-	-		
14	Capacity	10,962,235	0.00039	10,962,235	0.00039	1,560,474	-	-	-	-	-		
15	Liquefaction	10,962,235	0.06411	10,962,235	0.06411	702,789	-	-	-	-	-		
16	Vaporization	10,962,235	0.04184	10,962,235	0.04184	458,660	-	-	-	-	-		
17	TF-2 Reservation	10,962,235	0.03798	10,962,235	0.03798	416,346	-	-	-	-	-		
18	TF-2 Redelivery Charge	10,962,235	0.00300	10,962,235	0.00300	32,887	-	-	-	-	-		
19	Other Storage Facilities						72,382 <sup>(7)</sup>	8,506	39,316	24,318	242		
20	<b>COMMODITY CHARGES:</b>												
21	Total Producer/Supplier Purchases Including Storage	305,534,757	0.49600	305,534,757	0.49211	150,355,793	(1,189,446)	(125,351)	(665,011)	(389,121)	(9,963)		
22	<b>TOTAL ANNUAL COST DIFFERENCE</b>												
								\$ (39,372)	\$ (267,565)	\$ (143,259)	\$ (7,515)		
23	Normalized Sales Volumes (11/09 - 12/31/09)							32,199,069	170,822,353	99,584,107	2,559,228		
24	Average Base Rate Change							\$ (0.00122)	\$ (0.00157)	\$ (0.00143)	\$ (0.00294)		
25	<b>Other Permanent Changes Proposed:</b>												
26	Elimination of Temporary Credits and Surcharges from Case No. INT-G-09-02							0.07604	0.06675	0.05949	0.06044		
27	Adjustment to Fixed Cost Collection Rate (see Exhibit 5, Line 24)							0.00199	(0.00437)	0.00784	(0.00394)		
28	<b>Total Permanent Changes Proposed (Lines 24 through 27):</b>							0.07681	0.06081	0.06590	0.05356		
29	<b>Temporary Surcharge (Credit) Proposed (Exhibit No. 6, Line 4, Cols (b)-(e))</b>							(0.07495)	(0.07410)	(0.06646)	(0.05653)		
30	<b>Proposed Average Per Therm Change in Intermountain Gas Company Tariff</b>							\$ 0.00185	\$ (0.01329)	\$ (0.00056)	\$ (0.00337)		

<sup>(1)</sup> See Worksheet No. 5, Line 8

<sup>(2)</sup> See Worksheet No. 1

<sup>(3)</sup> See Worksheet No. 2

<sup>(4)</sup> See Worksheet No. 3

<sup>(5)</sup> Represents Non-Additive Demand Charge Determinants

<sup>(6)</sup> Price Reflects Daily Charge; Annual Charge (Column (d) & (e)) equals Price (Column (c) & (f)) times Annual Therms/Billing Determinants (Column (b) & (e)) times 365. Actual Prices include 6 decimals.

<sup>(7)</sup> See Worksheet No. 4, Line 29, Column (e)

**INTERMOUNTAIN GAS COMPANY**  
**Summary of Fixed Gas Cost Charges**

Line No.	Description (a)	Annual Therms/ Billing Determinants INT-G-09-02 (b)	10/1/2009 Prices INT-G-09-02 (c)	Annual Cost INT-G-09-02 (d)	Cost of Service Allocation of Gas Cost Adjustment <sup>(1)</sup>			
					RS-1 (e)	RS-2 (f)	GS-1 (g)	LV-1 (h)
1	<b>DEMAND CHARGES:</b>							
2	Transportation:							
3	NWP TF-1 Demand 1 (Full Rate)	625,580,800	\$ 0.03952	\$ 24,720,016	\$ 2,904,849	\$ 13,427,246	\$ 8,305,233	\$ 82,688
4	NWP TF-1 Demand 1 (Discounted)	333,800,250	0.02686	8,965,892	1,053,582	4,870,030	3,012,289	29,991
5	Upstream Capacity	1,284,991,540	0.01219	15,662,546	1,840,506	8,507,472	5,262,177	52,391
6	<b>Storage:</b>							
7	SGS-1							
8	Demand	303,370	0.00155	171,742 <sup>(2)</sup>	20,181	93,286	57,701	574
9	Capacity Demand	10,920,990	0.00006	223,225 <sup>(2)</sup>	26,231	121,250	74,997	747
10	TF-2 Reservation	10,920,990	0.03798	414,779	48,741	225,297	139,354	1,387
11	TF-2 Redelivery Charge	10,920,990	0.00300	32,763	3,850	17,796	11,007	110
12	LS-1							
13	Demand	1,132,000	0.00306	1,264,331 <sup>(2)</sup>	148,572	686,750	424,780	4,229
14	Capacity	10,962,235	0.00039	1,560,474 <sup>(2)</sup>	183,371	847,607	524,276	5,220
15	Liquefaction	10,962,235	0.08411	702,789	82,585	381,736	236,117	2,351
16	Vaporization	10,962,235	0.04184	458,660	53,897	249,132	154,097	1,534
17	TF-2 Reservation	10,962,235	0.03798	416,346	48,925	226,147	139,881	1,393
18	TF-2 Redelivery Charge	10,962,235	0.00300	32,887	3,865	17,863	11,049	110
19	Other Storage Facilities			3,288,030	384,026	1,775,105	1,097,967	10,932
20	Total Fixed Gas Cost Charges			\$ 57,894,480	\$ 6,803,181	\$ 31,446,717	\$ 19,450,925	\$ 193,667
21	Normalized Sales Volumes (INT-G-10-03 Estimated Volumes)				32,700,238	175,188,658	100,736,792	2,737,480
22	Fixed Cost Collection per Therm (Line 20 divided by Line 21)				\$ 0.20805	\$ 0.17950	\$ 0.19309	\$ 0.07074
23	Current Fixed Cost Collection per Therm				\$ 0.20606	\$ 0.18387	\$ 0.18525	\$ 0.07488
24	Difference (Line 22 minus Line 23)				\$ 0.00199	\$ (0.00437)	\$ 0.00784	\$ (0.00394)

<sup>(1)</sup> See Workpaper No. 5, Line 8  
<sup>(2)</sup> Price Reflects Daily Charge; Annual Charge (Column (d)) equals Price (Column (c)) times Annual Therms (Column (b)) times 365.

**INTERMOUNTAIN GAS COMPANY**  
**Summary of Proposed Temporary Surcharges (Credits)**

Line No.	Description (a)	Cost of Service Allocation of Deferred Gas Costs				
		RS-1 (b)	RS-2 (c)	GS-1 (d)	LV-1 (e)	
1	Management of Pipeline Transportation Capacity <sup>(1)</sup>	\$ (0.01369)	\$ (0.01192)	\$ (0.01261)	\$ (0.00490)	
2	Proposed Temporary Surcharge (Credit) - Fixed Deferral <sup>(2)</sup>	(0.00880)	(0.00971)	(0.00138)	(0.00017)	
3	Proposed Temporary Surcharge (Credit) - Variable Deferral	(0.05247) <sup>(3)</sup>	(0.05247) <sup>(3)</sup>	(0.05247) <sup>(3)</sup>	(0.05186) <sup>(4)</sup>	
4	<b>Total Proposed Temporary Surcharges (Credits)</b>	<b>\$ (0.07496)</b>	<b>\$ (0.07410)</b>	<b>\$ (0.06646)</b>	<b>\$ (0.05693)</b>	

<sup>(1)</sup> See Exhibit No. 7, Line 5, Columns (c) - (f)

<sup>(2)</sup> See Exhibit No. 8, Line 10, Columns (c) - (f)

<sup>(3)</sup> See Exhibit No. 9, Line 4, Column (b) plus Line 12, Column (b)

<sup>(4)</sup> See Exhibit No. 9, Line 4, Column (b) plus Line 20, Column (b)

**INTERMOUNTAIN GAS COMPANY**  
**Allocation of Annualized Credits Resulting from Management of Pipeline Transportation Capacity**

Line No.	Description (a)	Cost of Service Allocation of Deferred Gas Costs <sup>(1)</sup>				
		Total (b)	RS-1 (c)	RS-2 (d)	GS-1 (e)	LV-1 (f)
1	Segmentation Credits	\$ (1,294,056)	\$ (152,065)	\$ (702,895)	\$ (434,767)	\$ (4,329)
2	Northwest Pipeline Capacity Releases	(2,456,175)	(288,625)	(1,334,128)	(825,206)	(8,216)
3	Total Management of Pipeline Transportation Capacity	\$ (3,750,231)	\$ (440,690)	\$ (2,037,023)	\$ (1,259,973)	\$ (12,545)
4	Normalized Sales Volumes (1/1/09 - 12/31/09)		32,199,069	170,822,353	99,954,107	2,559,228
5	Proposed Price Adjustment Per Therm		\$ (0.01369)	\$ (0.01192)	\$ (0.01261)	\$ (0.00490)

<sup>(1)</sup> See Workpaper No. 5, Line 8

**INTERMOUNTAIN GAS COMPANY**  
**Proposed Temporary Surcharges (Credits) - Fixed Costs**

Line No.	Description	Cost of Service Allocation of Deferred Gas Costs <sup>(2)</sup>					
		Deferred Account 1860 Estimated Sept. 30, 2010 Balance <sup>(1)</sup>	RS-1 (c)	RS-2 (d)	GS-1 (e)	LV-1 (f)	
1	<b>Fixed Costs:</b>						
2	From INT-G-09-02 (Accounts 1860.2050 - 2090)	\$ 1,478	\$ 10,540	\$ 101,294	\$ (110,661)	\$ 305	
3	Fixed Cost Collection Adjustment (Accounts 1860.2200)	(423,404)	(98,601)	(972,403)	640,658	6,942	
4	Capacity Releases & Purchases (Account 1860.2320)	(2,978,602)	(350,016)	(1,617,896)	(1,000,727)	(9,963)	
5	Interest (Account 1860.2430)	(345)	(41)	(187)	(116)	(1)	
6	Management of Pipeline Transportation Capacity (Account 1860.2530)	(4,810,479)	(562,282)	(2,612,423)	(1,619,587)	(16,187)	
7	Amortization of 1860.2530 (Accounts 1860.2540 - 1860.2550)	6,132,204	717,195	3,443,658	1,952,878	18,473	
8	<b>Total Fixed Costs</b>	<u>\$ (2,079,148)</u>	<u>\$ (283,205)</u>	<u>\$ (1,657,957)</u>	<u>\$ (137,555)</u>	<u>\$ (431)</u>	
9	<b>Normalized Sales Volumes (1/1/09 - 12/31/09)</b>		32,199,069	170,822,353	99,954,107	2,559,228	
10	<b>Proposed Temporary Surcharge (Credit)-Fixed Costs</b>		<u>\$ (0,00880)</u>	<u>\$ (0,00971)</u>	<u>\$ (0,00138)</u>	<u>\$ (0,00017)</u>	

<sup>(1)</sup> See Workpaper No. 6

<sup>(2)</sup> See Workpaper No. 5, Line 8

**INTERMOUNTAIN GAS COMPANY**  
**Proposed Temporary Surcharges (Credits) - Variable Costs**

Line No.	Description (a)	Amount (b)
1	<b>Account 1860 Variable Amounts Which Apply to RS-1, RS-2, GS-1, and LV-1:</b>	
2	Account 1860 Variable Costs	\$ (15,629,977) <sup>(1)</sup>
3	Normalized Sales Volumes (1/1/09 - 12/31/09)	305,534,757
4	<b>Proposed Temporary Surcharge (Credit) - Variable Costs</b>	<u>\$ (0.05116)</u>
5	<b>Lost and Unaccounted For Gas Amounts Which Apply to RS-1, RS-2, and GS-1:</b>	
6	Lost and Unaccounted For Gas Amounts from INT-G-09-02 (Account 1860-2120)	\$ (642,730) <sup>(2)</sup>
7	Lost and Unaccounted For Gas Amortization (Account 1860-2130)	678,092 <sup>(3)</sup>
8	(Over)/Under Collection of Lost and Unaccounted For Gas from INT-G-09-02	<u>35,362</u>
9	Lost and Unaccounted For Gas INT-G-10-03	<u>(432,192) <sup>(4)</sup></u>
10	Total Lost and Unaccounted For Gas Amounts Which Apply to RS-1, RS-2, and GS-1	\$ (396,830)
11	Normalized Sales Volumes (1/1/09 - 12/31/09)	302,975,529
12	<b>Proposed Temporary Surcharge (Credit) - Lost and Unaccounted For Gas Costs</b>	<u>\$ (0.00131)</u>
13	<b>Lost and Unaccounted For Gas Amounts Which Apply to LV-1, T-3, T-4, and T-5:</b>	
14	Lost and Unaccounted For Gas Amounts from INT-G-09-02 (Account 1860-2120)	\$ (254,032) <sup>(5)</sup>
15	Lost and Unaccounted For Gas Amortization (Account 1860-2140)	247,204 <sup>(6)</sup>
16	(Over)/Under Collection of Lost and Unaccounted For Gas from INT-G-09-02	<u>(6,828)</u>
17	Lost and Unaccounted For Gas INT-G-10-03	<u>(144,073) <sup>(7)</sup></u>
18	Total Lost and Unaccounted For Gas Amounts Which Apply to LV-1, T-3, T-4 and T-5	\$ (150,901)
19	Normalized Sales Volumes (1/1/09 - 12/31/09)	215,382,483
20	<b>Proposed Temporary Surcharge (Credit) - Lost and Unaccounted For Gas Costs</b>	<u>\$ (0.00070)</u>

(1) See Workpaper No. 6, Page 1, Line 17, Column (f)  
(2) See Workpaper No. 6, Page 1, Line 19, Column (c)  
(3) See Workpaper No. 6, Page 1, Line 25, Column (d)  
(4) See Workpaper No. 6, Page 1, Line 40, Column (d) plus Line 46, Column (e)  
(5) See Workpaper No. 6, Page 1, Line 20, Column (c)  
(6) See Workpaper No. 6, Page 1, Line 29, Column (d)  
(7) See Workpaper No. 6, Page 1, Line 41, Column (d) plus Line 50, Column (e)

**INTERMOUNTAIN GAS COMPANY**  
**Analysis of Annualized Price Change by Class of Service**  
**Normalized Volumes for Twelve Months Ended December 31, 2009**

Line No.	Description (a)	Average Prices Effective per Case No. INT-G-09-02 Commission Order No. 30913			Proposed Adjustments Effective 10/1/2010			Proposed Average Prices Effective 10/1/2010			Percent Change (i)
		Annual Therms/CD Vols. (b)	Revenue (c)	\$/Therm (d)	Revenue (e)	\$/Therm (f)	Revenue (g)	\$/Therm (h)			
1	Gas Sales:										
2	RS-1 Residential	32,199,069	\$ 30,481,893	\$ 0.94667	\$ 59,568	\$ 0.00185	\$ 30,541,461	\$ 0.94852	0.20%		
3	RS-2 Residential	170,822,353	143,916,124	0.84249	(2,270,229)	(0.01329)	141,645,895	0.82920	-1.58%		
4	GS-1 General Service	99,954,107	80,021,259	0.80058	(55,974)	(0.00056)	79,965,285	0.80002	-0.07%		
5	LV-1 Large Volume	2,559,228	1,470,584	0.57462	(8,625)	(0.00337)	1,461,959	0.57125	-0.59%		
6	Total Gas Sales	305,534,757	255,889,860	0.83751	(2,275,260)	(0.00745)	253,614,600	0.83006	-0.89%		
7	T-3 Transportation	64,841,415	1,080,258	0.01666	27,233	0.00042	1,107,491	0.01708	2.52%		
8	T-4 Transportation	127,590,263	5,352,412	0.04195	53,588	0.00042	5,406,000	0.04237	1.00%		
9	T-5 Transportation (Demand)	660,840	556,778	0.84253	-	-	556,778	0.84253	0.00%		
10	T-5 Transportation (Commodity)	20,391,577	27,325	0.00134	8,564	0.00042	35,889	0.00176	31.34%		
11	Total T-5	20,391,577	584,103	0.02864	8,564	0.00042	592,667	0.02906	1.47%		
12	Total Transportation	212,823,255	7,016,773	0.03297	89,385	0.00042	7,106,158	0.03339	1.27%		
13	Total	518,358,012	\$ 262,906,633	\$ 0.50719	\$ (2,185,875)	\$ (0.00422)	\$ 260,720,758	\$ 0.50297	-0.83%		

(i) Demand volumes removed from the \$/therm calculations

**NEWS RELEASE**

**and**

**CUSTOMER NOTICE**

**CASE NO. INT-G-10-03**

**INTERMOUNTAIN GAS COMPANY**

*(these two pages were broken out  
and scanned separately)*

**WORKPAPER NOS. 1-8**

**CASE NO. INT-G-10-03**

**INTERMOUNTAIN GAS COMPANY**

**(9 pages)**

**INTERMOUNTAIN GAS COMPANY**  
**Summary of Northwest Pipeline TF-1 Full Rate Demand Costs**

Line No.	<u>Transportation</u> (a)	INT-G-09-02 <u>Annual Therms</u> (b)	INT-G-09-02 <u>Prices</u> (c)	INT-G-09-02 <u>Annual Cost</u> (d)
1	TF-1 Demand 1 Contract #1	412,537,600	\$ 0.039065	\$ 16,115,781
2	TF-1 Demand 1 Contract #2	25,550,000	0.055264	1,411,995
3	TF-1 Demand 1 Contract #3	73,000,000	0.038414	2,804,222
4	TF-1 Demand 1 Contract #4	23,542,500	0.037984	894,238
5	TF-1 Demand 1 Contract #5	54,450,700	0.038414	2,091,669
6	TF-1 Demand 1 Contract #6	36,500,000	0.038414	1,402,111
7	Total Annual Cost	<u>625,580,800</u>	<u>\$ 0.039515</u>	<u>\$ 24,720,016</u>

Line No.	<u>Transportation</u> (a)	INT-G-10-03 <u>Annual Therms</u> (b)	INT-G-10-03 <u>Prices</u> (c)	INT-G-10-03 <u>Annual Cost</u> (d)
8	TF-1 Demand 1 Contract #1	412,537,600	\$ 0.038922	\$ 16,056,788
9	TF-1 Demand 1 Contract #2	25,550,000	0.053543	1,368,012
10	TF-1 Demand 1 Contract #3	73,000,000	0.037984	2,772,833
11	TF-1 Demand 1 Contract #4	23,542,500	0.037984	894,238
12	TF-1 Demand 1 Contract #5	24,353,200	0.037984	925,028
13	TF-1 Demand 1 Contract #6	36,500,000	0.037984	1,386,413
14	Total Annual Cost	<u>595,483,300</u>	<u>\$ 0.039301</u>	<u>\$ 23,403,312</u>
15	Total Annual Cost Difference (Row 14 minus Row 7)			<u>\$ (1,316,704)</u> <sup>(1)</sup>

<sup>(1)</sup> See Exhibit 4, Line 3, Column (h)

**INTERMOUNTAIN GAS COMPANY**  
**Summary of Northwest Pipeline TF-1 Discounted Demand Costs**

Line No.	<u>Transportation</u> (a)	<u>INT-G-09-02</u> <u>Annual Therms</u> (b)	<u>INT-G-09-02</u> <u>Prices</u> (c)	<u>INT-G-09-02</u> <u>Annual Cost</u> (d)
1	TF-1 Demand 1 Contract #1	43,680,000	\$ 0.037984	\$ 1,659,141
2	TF-1 Demand 1 Contract #2	28,470,000	0.022790	648,831
3	TF-1 Demand 1 Contract #3	29,404,400	0.020691	608,406
4	TF-1 Demand 1 Contract #4	54,750,000	0.015953	873,427
5	TF-1 Demand 1 Contract #5	36,500,000	0.022790	831,835
6	TF-1 Demand 1 Contract #6	36,500,000	0.026589	970,499
7	TF-1 Demand 1 Contract #7	104,495,850	0.032286	3,373,753
8	Total Annual Cost	<u>333,800,250</u>	<u>\$ 0.026860</u>	<u>\$ 8,965,892</u>

Line No.	<u>Transportation</u> (a)	<u>INT-G-10-03</u> <u>Annual Therms</u> (b)	<u>INT-G-10-03</u> <u>Prices</u> (c)	<u>INT-G-10-03</u> <u>Annual Cost</u> (d)
9	TF-1 Demand 1 Contract #1	43,680,000	\$ 0.037984	\$ 1,659,141
10	TF-1 Demand 1 Contract #2	28,470,000	0.022790	648,831
11	TF-1 Demand 1 Contract #3	29,404,400	0.020132	591,969
12	TF-1 Demand 1 Contract #4	58,090,000	0.018992	1,103,245
13	TF-1 Demand 1 Contract #5	36,500,000	0.022790	831,835
14	TF-1 Demand 1 Contract #6	36,500,000	0.024851	907,062
15	TF-1 Demand 1 Contract #7	104,495,850	0.032286	3,373,753
16	Total Annual Cost	<u>337,140,250</u>	<u>\$ 0.027039</u>	<u>\$ 9,115,836</u>

17 Total Annual Cost Difference (Row 16 minus Row 8) \$ 149,944 <sup>(1)</sup>

<sup>(1)</sup> See Exhibit 4, Line 4, Column (h)

**INTERMOUNTAIN GAS COMPANY**  
**Summary of Upstream Capacity Costs**

<u>Line No.</u>	<u>Transportation</u> (a)	<u>INT-G-09-02</u> <u>Annual Therms</u> (b)	<u>INT-G-09-02</u> <u>Prices</u> (c)	<u>INT-G-09-02</u> <u>Annual Cost</u> (d)
1	Upstream Agreement #1	189,697,800	\$ 0.016724	\$ 3,172,506
2	Upstream Agreement #2	155,624,370	0.005449	847,997
3	Upstream Agreement #3	155,025,220	0.016505	2,558,691
4	Upstream Agreement #4	300,643,200	0.016724	5,027,957
5	Upstream Agreement #5	292,803,000	0.005445	1,594,312
6	Upstream Agreement #6	191,197,950	0.015487	2,961,083
7	Total Annual Cost			<u>\$ 16,162,546</u>
8	Estimated Upstream Capacity Release Credits			<u>\$ (500,000)</u>
9	Total Annual Cost Including Capacity Release Credits			<u>\$ 15,662,546</u>

<u>Line No.</u>	<u>Transportation</u> (a)	<u>INT-G-10-03</u> <u>Annual Therms</u> (b)	<u>INT-G-10-03</u> <u>Prices</u> (c)	<u>INT-G-10-03</u> <u>Annual Cost</u> (d)
10	Upstream Agreement #1	189,697,800	\$ 0.019633	\$ 3,724,337
11	Upstream Agreement #2	149,132,660	0.008327	1,241,828
12	Upstream Agreement #3	155,025,220	0.016505	2,558,691
13	Upstream Agreement #4	300,519,100	0.019633	5,900,091
14	Upstream Agreement #5	292,792,050	0.008314	2,434,273
15	Upstream Agreement #6	153,957,000	0.013831	2,129,379
16	Total Annual Cost			<u>\$ 17,988,599</u>
17	Estimated Upstream Capacity Release Credits			<u>\$ (500,000)</u>
18	Total Annual Cost Including Capacity Release Credits			<u>\$ 17,488,599</u>
19	Total Annual Cost Difference (Row 18 minus Row 9)			<u>\$ 1,826,053</u> <sup>(1)</sup>

<sup>(1)</sup> See Exhibit 4, Line 5, Column (h)

**INTERMOUNTAIN GAS COMPANY**  
**Summary of Other Storage Facility Costs**

Line No.	Storage Facilities (a)	INT-G-09-02	INT-G-09-02	INT-G-09-02	INT-G-09-02
		Monthly Billing Determinant (b)	Prices (c)	Monthly Cost (d)	Annual Cost (e)
1	<b>Demand Costs -</b>				
2	Clay Basin I Reservation	266,250 <sup>(1)</sup>	\$ 0.285338	\$ 75,971	\$ 911,652
3	Clay Basin II Reservation	221,840 <sup>(1)</sup>	0.285338	63,299	759,588
4	Clay Basin III Reservation	213,010 <sup>(1)</sup>	0.285338	60,780	729,360
5	Clay Basin I Capacity	31,950,000 <sup>(2)</sup>	0.002378	75,977	911,724
6	Clay Basin II Capacity	26,625,000 <sup>(2)</sup>	0.002378	63,314	759,768
7	Clay Basin III Capacity	25,560,000 <sup>(2)</sup>	0.002378	60,782	729,384
8	<b>Total Demand Costs</b>	<b>84,135,000 <sup>(3)</sup></b>		<b>\$ 400,123</b>	<b>\$ 4,801,476</b>
9	<b>Cycling Costs -</b>				
10	Clay Basin I & II Cycling Costs	58,575,000	\$ 0.000679	\$ 39,766	\$ 477,195
11	Clay Basin III Cycling Costs	25,560,000	0.000673	17,200	206,402
12	<b>Total Cycling Costs</b>	<b>84,135,000</b>		<b>\$ 56,966</b>	<b>\$ 683,597</b>
13	Storage Demand Charge Credit				\$ (2,217,043)
14	<b>Total Costs Including Storage Credit</b>				<b>\$ 3,268,030</b>
Line No.	Storage Facilities (a)	INT-G-10-03	INT-G-10-03	INT-G-10-03	INT-G-10-03
		Monthly Billing Determinant (b)	Prices (c)	Monthly Cost (d)	Annual Cost (e)
15	<b>Demand Costs -</b>				
16	Clay Basin I Reservation	266,250 <sup>(1)</sup>	\$ 0.285338	\$ 75,971	\$ 911,652
17	Clay Basin II Reservation	221,840 <sup>(1)</sup>	0.285338	63,299	759,588
18	Clay Basin III Reservation	213,010 <sup>(1)</sup>	0.285338	60,780	729,360
19	Clay Basin I Capacity	31,950,000 <sup>(2)</sup>	0.002378	75,977	911,724
20	Clay Basin II Capacity	26,625,000 <sup>(2)</sup>	0.002378	63,314	759,768
21	Clay Basin III Capacity	25,560,000 <sup>(2)</sup>	0.002378	60,782	729,384
22	<b>Total Demand Costs</b>	<b>84,135,000 <sup>(3)</sup></b>		<b>\$ 400,123</b>	<b>\$ 4,801,476</b>
23	<b>Cycling Costs -</b>				
24	Clay Basin I & II Cycling Costs	58,575,000	\$ 0.000749	\$ 43,868	\$ 526,412
25	Clay Basin III Cycling Costs	25,560,000	0.000749	19,142	229,708
26	<b>Total Cycling Costs</b>	<b>84,135,000</b>		<b>\$ 63,010</b>	<b>\$ 756,120</b>
27	Estimated Storage Demand Charge Credit				\$ (2,217,184)
28	<b>Total Costs Including Storage Credit</b>				<b>\$ 3,340,412</b>
29	<b>Total Annual Cost Difference Including Storage Credit (Row 28 minus Row 14)</b>				<b>\$ 72,382 <sup>(4)</sup></b>

<sup>(1)</sup> Charge Based on Maximum Daily Withdrawal

<sup>(2)</sup> Charge Based on Maximum Contractual Capacity

<sup>(3)</sup> Non Additive Billing Determinants; Includes only Capacity Volumes

<sup>(4)</sup> See Exhibit 4, Line 19, Column (h)

**INTERMOUNTAIN GAS COMPANY**  
**Peak Day Analysis for Demand Allocators**

Line No.	Description (a)	Peak Firm Sales				Total Peak Sales (f)
		RS-1 (b)	RS-2 (c)	GS-1 (d)	LV-1 (e)	
1	<u>DEMAND ALLOCATORS PER CASE NO. INT-G-09-02:</u>					
2	Peak Day Therms	446,339	2,073,741	1,285,628	12,850	3,818,558
3	Percent of Total	<u>11.6887%</u>	<u>54.3069%</u>	<u>33.6679%</u>	<u>0.3365%</u>	100.0000%
4	<u>PROPOSED DEMAND ALLOCATORS PER CASE NO. INT-G-10-03:</u>					
5	Peak Day Usage Per Customer	7.12	9.67	42.87		
6	January 2010 Actual Customers	<u>63,393</u>	<u>215,753</u>	<u>30,102</u>		<u>309,248</u>
7	INT-G-10-03 Peak Day Therms (Line 5 multiplied by Line 6)	451,358	2,086,332	1,290,473	12,850 <sup>(1)</sup>	3,841,013
8	Percent of Total	<u>11.7510%</u>	<u>54.3173%</u>	<u>33.5972%</u>	<u>0.3345%</u>	100.0000%

<sup>(1)</sup> Contract Demand Therms

INTERMOUNTAIN GAS COMPANY  
Analysis of Account 1860 Surcharges (Credits)  
Estimated September 30, 2010

Line No.	Description (a)	Detail (b)	Detail (c)	Amount (d)	Sub-Total (e)	Total (f)
1	<b>ACCOUNT 1860 VARIABLE AMOUNTS:</b>					
2	Net Cumulative Deferred Gas Balance in 1860.2010 as of 10/1/09			\$ (12,659,176.45)		
3	Amortization in 1860.2020 as of 6/30/10		\$ 12,279,501.61			
4	Estimated Therm Sales 7/1 through 9/30/10	25,239,881				
5	Amortization Rate	\$ 0.04147	1,046,697.87			
6	Estimated Amortization in 1860.2020 at 9/30/10			13,326,199.48		
7	Estimated Balance in 1860.2010 at 9/30/10				\$ 667,023.03	
8	Deferred Gas Costs From Producers/Suppliers in 1860.2180 at 10/1/09			\$ (1,900,850.40)		
9	Deferred Gas Costs From Producers/Suppliers in 1860.2180 through 6/30/10			(12,792,915.92)		
10	Estimated Deferred Costs in 1860.2180 from 7/1 through 9/30/10			(1,602,783.58)		
11	Estimated Balance in 1860.2180 at 9/30/10				(16,296,549.90)	
12	Daily Gas Excess Sales Deferred in 1860.2240 at 6/30/10					
13	Interest Deferred in 1860.2340 at 10/1/09			\$ 965.78		
14	Interest Deferred in 1860.2340 through 6/30/10			(964.33)		
15	Estimated Interest from 7/1 through 9/30/10			(451.08)		
16	Estimated Balance in 1860.2340 at 9/30/10				(449.63)	
17	<b>ESTIMATED ACCOUNT 1860 VARIABLE BALANCE AT 9/30/10</b>					
						\$ (15,629,976.50)
18	<b>ACCOUNT 1860 LOST AND UNACCOUNTED FOR AMOUNTS:</b>					
19	Core Cumulative Deferred Gas Balance in 1860.2120 as of 10/1/09		\$ (642,729.93)			
20	Industrial Cumulative Deferred Gas Balance in 1860.2120 as of 10/1/09		(254,032.03)			
21	Net Cumulative Deferred Gas Balance in 1860.2120 as of 10/1/09			\$ (896,761.96)		
22	Core Amortization in 1860.2130 as of 6/30/10		\$ 625,913.76			
23	Estimated Therm Sales 7/1 through 9/30/10	24,612,201				
24	Amortization Rate	\$ 0.00212	52,177.87			
25	Estimated Amortization in 1860.2130 at 9/30/10			678,091.63		
26	Industrial Amortization in 1860.2140 as of 6/30/10		\$ 194,623.34			
27	Estimated Therm Sales 7/1 through 9/30/10	46,947,231				
28	Amortization Rate	\$ 0.00112	52,580.90			
29	Estimated Amortization in 1860.2140 at 9/30/10			247,204.24		
30	Estimated Balance in 1860.2120 at 9/30/10				\$ 28,533.91	
31	Lost & Unaccounted For Gas Deferral in 1860.2150 at 10/1/09			\$ 326.55		
32	Total Lost & Unaccounted For Gas through 6/30/10	\$ 291,036.77				
33	Estimated Lost & Unaccounted For Gas 7/1 through 9/30/10	132,370.70				
34	Estimated Total Lost & Unaccounted For Gas at 9/30/10		\$ 423,407.47			
35	Base Rate Collection of Lost & Unaccounted For Gas through 6/30/10	\$ 869,717.69				
36	Estimated Base Rate Collection of Lost & Unaccounted For Gas 7/1 through 9/30/10	130,523.63				
37	Estimated Base Rate Collection of Lost & Unaccounted For Gas at 9/30/10		1,000,241.32			
38	Estimated Lost & Unaccounted For Deferral (Total less Base Rate Collection 10/1/09 through 9/30/10)			(576,833.85)		
39	Estimated Balance in 1860.2150 at 9/30/10			(576,507.30)		
40	Core Allocation of Lost & Unaccounted For Gas Deferral	75%		(432,380.48)		
41	Industrial Allocation of Lost & Unaccounted For Gas Deferral	25%		(144,126.82)		
42	Estimated Balance in 1860.2150 at 9/30/10				(576,507.30)	
43	Core Lost & Unaccounted For Interest Deferred in 1860.2420 at 10/1/09			\$ 68.43		
44	Core Lost & Unaccounted For Interest Deferred in 1860.2420 through 6/30/10			132.97		
45	Estimated Core Interest from 7/1 through 9/30/10			(12.73)		
46	Estimated Balance in 1860.2420 at 9/30/10				188.67	
47	Industrial Lost & Unaccounted For Interest Deferred in 1860.2360 at 10/1/09			\$ 22.29		
48	Industrial Lost & Unaccounted For Interest Deferred in 1860.2360 through 6/30/10			36.72		
49	Estimated Industrial Lost & Unaccounted For Interest from 7/1 through 9/30/10			(5.32)		
50	Estimated Balance in 1860.2360 at 9/30/10				53.69	
51	<b>ESTIMATED ACCOUNT 1860 LOST AND UNACCOUNTED FOR BALANCE AT 9/30/10</b>					
						\$ (547,731.03)
52	<b>ACCOUNT 1860 FIXED AMOUNTS:</b>					
53	Net Cumulative Deferred Gas Balance in 1860.2050 at 10/1/09			(741,556.64)		
54	RS-1 Deferred Gas Balance in 1860.2060 at 10/1/09		\$ (23,809.67)			
55	Amortization for RS-1 in 1860.2060 at 6/30/10		381,493.58			
56	Estimated RS-1 Therm Sales 7/1 through 9/30/10	1,323,179				
57	RS-1 Amortization Rate	\$ 0.01121	14,832.84			
58	Estimated RS-1 Balance in 1860.2060 at 9/30/10			372,516.75		
59	RS-2 Deferred Gas Balance in 1860.2070 at 10/1/09		\$ 30,440.19			
60	Amortization for RS-2 in 1860.2070 at 6/30/10		709,628.67			
61	Estimated RS-2 Therm Sales 7/1 through 9/30/10	12,840,038				
62	RS-2 Amortization Rate	\$ 0.00413	53,029.36			
63	Estimated RS-2 Balance in 1860.2070 at 9/30/10			793,098.22		
64	GS-1 Deferred Gas Balance in 1860.2080 at 10/1/09		\$ (115,458.73)			
65	Amortization for GS-1 in 1860.2080 at 6/30/10		(300,703.30)			
66	Estimated Therm Sales 7/1 through 9/30/10	10,448,984				
67	GS-1 Amortization Rate	\$ (0.00331)	(34,586.14)			
68	Estimated GS-1 Balance in 1860.2080 at 9/30/10			(450,748.17)		
69	Industrial Deferred Gas Balance in 1860.2090 at 10/1/09		\$ (102.15)			
70	Amortization for LV-1 in 1860.2090 at 6/30/10		\$21,710.71			
71	Estimated LV-1 Block 1 & 2 Therm Sales 7/1 through 9/30/10	627,680				
72	LV-1 Amortization Rate	\$ 0.01045	6,559.26			
73	Estimated Industrial Balance in 1860.2090 at 9/30/10			28,167.82		
74	Estimated Cumulative Balance in 1860.2050 at 9/30/10				\$ 1,477.98	

INTERMOUNTAIN GAS COMPANY  
Analysis of Account 1860 Surcharges (Credits)  
Estimated September 30, 2010

Line No.	Description (a)	Detail (b)	Detail (c)	Amount (d)	Sub-Total (e)	Total (f)
1	Fixed Cost Collection Deferred in 1860.2200 at 10/1/09			\$ 1,467,171.14		
2	Fixed Cost Collection Deferred in 1860.2200 through 6/30/10			(11,440,236.47)		
3	Estimated Fixed Cost Collection Deferred from 7/1 through 9/30/10			9,549,661.08		
4	Estimated Balance in 1860.2200 at 9/30/10				(423,404.25)	
5	Capacity Released/Purchased Deferred in 1860.2320 at 10/1/09			\$ -		
6	Capacity Released/Purchased Deferred in 1860.2320 through 6/30/10			(1,731,388.62)		
7	Estimated Capacity Released/Purchased Deferred from 7/1 through 9/30/10			(1,247,213.69)		
8	Estimated Balance in 1860.2320 at 9/30/10				(2,978,602.31)	
9	Interest in 1860.2430 at 10/1/09			\$ 398.66		
10	Interest Deferred in 1860.2430 through 6/30/10			(566.20)		
11	Estimated Interest from 7/1 through 9/30/10			(177.68)		
12	Estimated Balance in 1860.2430 at 9/30/10				(345.22)	
13	Management of Pipeline Transportation Capacity Deferred in 1860.2530 at 10/1/09		\$ (194,218.72)			
14	Management of Pipeline Transportation Capacity Deferred in 1860.2530 through 6/30/10		(4,099,969.94)			
15	Estimated Deferral in 1860.2530 from 7/1 through 9/30/10		(516,290.41)			
16	Estimated Balance in 1860.2530 at 9/30/10			\$ (4,810,479.07)		
17	RS-1 Amortization in 1860.2540 at 6/30/10		\$ 689,090.37			
18	Estimated RS-1 Therm Sales from 7/1 through 9/30/10	1,323,179				
19	RS-1 Amortization Rate	\$ 0.02124	28,104.32			
20	Estimated RS-1 Amortization in 1860.2540 at 9/30/10		717,194.69			
21	RS-2 Amortization in 1860.2540 at 6/30/10		\$ 3,199,312.52			
22	Estimated RS-2 Therm Sales from 7/1 through 9/30/10	12,840,038				
23	RS-2 Amortization Rate	\$ 0.01903	244,345.92			
24	Estimated RS-2 Amortization in 1860.2540 at 9/30/10		3,443,858.44			
25	GS-1 Amortization in 1860.2540 at 6/30/10		\$ 1,752,152.87			
26	Estimated GS-1 Therm Sales from 7/1 through 9/30/10	10,448,984				
27	GS-1 Amortization Rate	\$ 0.01921	200,724.98			
28	Estimated GS-1 Amortization in 1860.2540 at 9/30/10		1,952,877.85			
29	Estimated Core Amortization in 1860.2540 at 9/30/10			6,113,730.98		
30	LV-1 Amortization in 1860.2550 at 6/30/10		\$ 13,828.03			
31	Estimated LV-1 Block 1&2 Therm Sales from 7/1 through 9/30/10	627,680				
32	LV-1 Amortization Rate	\$ 0.00740	4,844.83			
33	Estimated LV-1 Amortization in 1860.2550 at 9/30/10		18,472.86			
34	Estimated Industrial Amortization in 1860.2550 at 9/30/10			18,472.86		
35	Estimated Balance in 1860.2530 at 9/30/10				1,321,724.77	
36	ESTIMATED ACCOUNT 1860 FIXED BALANCE AT 9/30/10					\$ (2,079,149.03)
37	TOTAL DEFERRED ACCOUNT 1860 BALANCE					\$ (18,256,856.56)

**INTERMOUNTAIN GAS COMPANY**  
**Analysis of LV-1 Tariff Block 1, Block 2, and Block 3 Adjustments**

<u>Line No.</u>	<u>Description</u> (a)	<u>Block 1</u> <u>Therm Sales</u> (b)	<u>Block 2</u> <u>Therm Sales</u> (c)	<u>Block 3</u> <u>Therm Sales</u> (d)	<u>Total</u> (e)
1	LV-1 Therm Sales (1/1/09 - 12/31/09)	2,559,228	0	0	2,559,228
2	Blocks 1 and 2 Therm Sales	2,559,228	0		2,559,228
3	Percent Therm Sales between Blocks 1 and 2	100.000%	0.000%		100.000%
4	Proposed Adjustment to LV-1 Tariff <sup>(1)</sup>			\$	0.00052
5	LV-1 Therm Sales (1/1/09 - 12/31/09)				2,559,228
6	Annualized Adjustment (Line 4 multiplied by Line 5)			<u>\$</u>	<u>1,338</u>
7	Annualized Adjustment (Line 4 multiplied by Line 5)			\$	1,338
8	Percent Annualized Sales included in Block 1 and Block 2				100.000%
9	Adjustment to Block 1 and 2 (Line 7 multiplied by Line 8)			\$	1,338
10	Block 1 and 2 Therms				2,559,228
11	Price Adjustment/Therm Block 1 and 2 (Line 9 divided by Line 10)			\$	0.00052
12	WACOG Commodity Charge Change <sup>(2)</sup>				(0.00389)
13	Total Price Adjustment/Therm Block 1 and Block 2			<u>\$</u>	<u>(0.00337)</u>
14	Price Adjustment/Therm Block 3 <sup>(3)</sup>			\$	(0.05186)
15	WACOG Commodity Charge Change <sup>(2)</sup>				(0.00389)
16	Eliminate INT-G-09-02 Variable Temporary				0.04259
17	Total Price Adjustment/Therm Block 3			<u>\$</u>	<u>(0.01316)</u>

<sup>(1)</sup> See Exhibit No. 4; Line 30, Column (l) minus the difference of Line 21, Column (f) minus Line 21, Column (c)

<sup>(2)</sup> See Exhibit No. 4; Line 21, Column (f) minus Line 21, Column (c)

<sup>(3)</sup> See Exhibit No. 6, Line 3, Column (e)

**INTERMOUNTAIN GAS COMPANY**  
**Analysis of Lost and Unaccounted for Gas ("L&U")**

<u>Line No.</u>	<u>Description</u> (a)	<u>Detail</u> (b)	<u>Amount</u> (c)
1	<b>Lost and Unaccounted for Gas INT-G-10-03 (Therms)</b>		
2	Projected Oct 09 - Sep 10 L&U (Therms)	1,077,361	
3	Estimated Oct 09 - Sep 10 Sales <sup>1</sup>	<u>549,583,146</u>	
4	Oct 09 - Sep 10 L&U Factor (line 2 divided by line 3)		<u>0.196%</u>
5	<b>Lost and Unaccounted for Gas INT-G-10-03 (Dollars)</b>		
6	Lost & Unaccounted for Gas (1860-2150) <sup>2</sup>		\$ 423,407
7	Estimated Oct 09 - Sep 10 Sales <sup>1</sup>	549,583,146	
8	L&U rate per therm embedded in base rates	<u>\$ 0.00182</u>	
9	Oct 09 - Sep 10 Collection of Lost & Unaccounted for Gas		<u>1,000,241</u>
10	Projected L&U (Over)/Under Collection (Line 6 minus Line 9)		<u>\$ (576,834)</u>

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<sup>1</sup> Estimated Oct 09 - Sep 10 Sales (Therms)

RS-1	34,355,131
RS-2	177,809,604
GS-1	107,566,409
Industrial	<u>229,852,002</u>
Total Sales	<u>549,583,146</u>

<sup>2</sup> See Workpaper No. 6, Page 1, Line 34, Column (c)