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

December 27, 2010

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

RE: Idaho Public Utilities Commission Order No. 32077 (Case No. INT-G-10-03)

Dear Jean:

Pursuant to Idaho Public Utilities Commission Order No. 32077, attached are the original and seven (7) copies of Intermountain Gas Company's Summary of Deferred Gas Cost Balances for October 2010.

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

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

Very truly yours,

Katherine J. Barnard

Katherine Barnard
Director
Gas Supply & Regulatory Affairs

KB/mt

cc: Dennis Haider
Frank Morehouse

INTERMOUNTAIN GAS COMPANY
SUMMARY OF DEFERRED GAS COST BALANCES
For the Month Ending October 31, 2010

	Balance as of September 30, 2010	Amortized in October 2010	Balance October 31, 2010
	(1)	(2)	(3) (1 + 2)
DEFERRED GAS COSTS INCLUDED IN INT-G-10-03			
COMMODITY COSTS (VARIABLE)	$ (16,346,690.46)	$ 828,140.17	$ (15,518,550.29)
TRANSPORTATION RELATED COSTS (FIXED)	(2,084,957.06)	96,743.82	(1,988,213.24)
TOTAL DEFERRED GAS COSTS INCLUDED IN INT-G-10-03	$ (18,431,647.52)	$ 924,883.99	$ (17,506,763.53)

	Balance as of September 30, 2010	Accrued in October 2010	Balance October 31, 2010
	(1)	(2)	(3) (1 + 2)
ACCRUED DEFERRED GAS COSTS			
COMMODITY COSTS (VARIABLE)	$ 1,260,372.75	$ (74,699.89)	$ 1,185,672.86
TRANSPORTATION RELATED COSTS (FIXED)	(432,928.25)	1,532,559.42	1,099,631.17
TOTAL ACCRUED DEFERRED GAS COSTS	$ 827,444.50	$ 1,457,859.53	$ 2,285,304.03
TOTAL DEFERRAL AMOUNTS	$ (17,604,203.02)	$ 2,382,743.52	$ (15,221,459.50)

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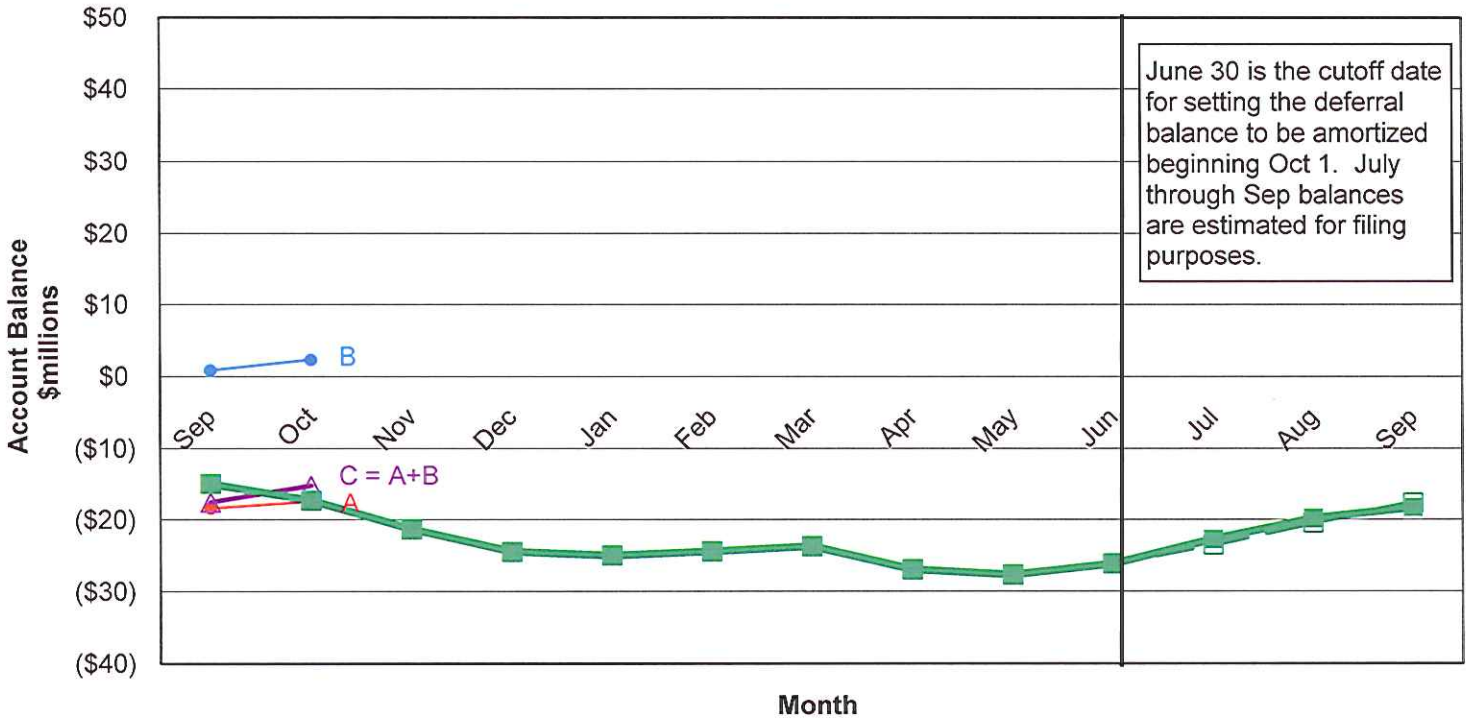
Intermountain Gas Company PGA Deferral Account
Status as of 10/31/2010



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