EXECUTIVE OFFICES

INTERMOUNTAIN GAS COMPANY

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IDAHO PUBLIC
UTILITIES COMMISSION

February 8, 2011

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 December 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 December 31, 2010

	Balance on Sept. 30, 2009 Approved for Amortization	Amortized Oct. 1, 2009 through November 30, 2010	Balance as of November 30, 2010	Amortized in December 2010	Balance December 31, 2010
	(1)	(2)	(1)	(2)	(3) (1 + 2)
DEFERRED GAS COSTS INCLUDED IN INT-G-10-03					
COMMODITY COSTS (VARIABLE)	$ (16,177,707.53)	$ 2,840,521.93	$ (13,337,185.60)	$ 2,673,260.95	$ (10,663,924.65)
TRANSPORTATION RELATED COSTS (FIXED)	(2,079,149.03)	379,149.06	(1,699,999.97)	344,830.17	(1,355,169.80)
TOTAL DEFERRED GAS COSTS INCLUDED IN INT-G-10-03	$ (18,256,856.56)	$ 3,219,670.99	$ (15,037,185.57)	$ 3,018,091.12	$ (12,019,094.45)

	Balance on Sept. 30, 2009 Not Currently Being Amortized	Accrued Oct. 1, 2009 through November 30, 2010	Balance as of November 30, 2010	Accrued in December 2010	Balance December 31, 2010
	(1)	(2)	(1)	(2)	(3) (1 + 2)
ACCRUED DEFERRED GAS COSTS					
COMMODITY COSTS (VARIABLE)	$ 1,091,389.82	$ (2,413,878.99)	$ (1,322,489.17)	$ (2,460,911.81)	$ (3,783,400.98)
TRANSPORTATION RELATED COSTS (FIXED)	(438,736.28)	(971,033.84)	(1,409,770.12)	(3,847,080.84)	(5,256,850.96)
TOTAL ACCRUED DEFERRED GAS COSTS	$ 652,653.54	$ (3,384,912.83)	$ (2,732,259.29)	$ (6,307,992.65)	$ (9,040,251.94)
TOTAL DEFERRAL AMOUNTS	$ (17,604,203.02)	$ (165,241.84)	$ (17,769,444.86)	$ (3,289,901.53)	$ (21,059,346.39)

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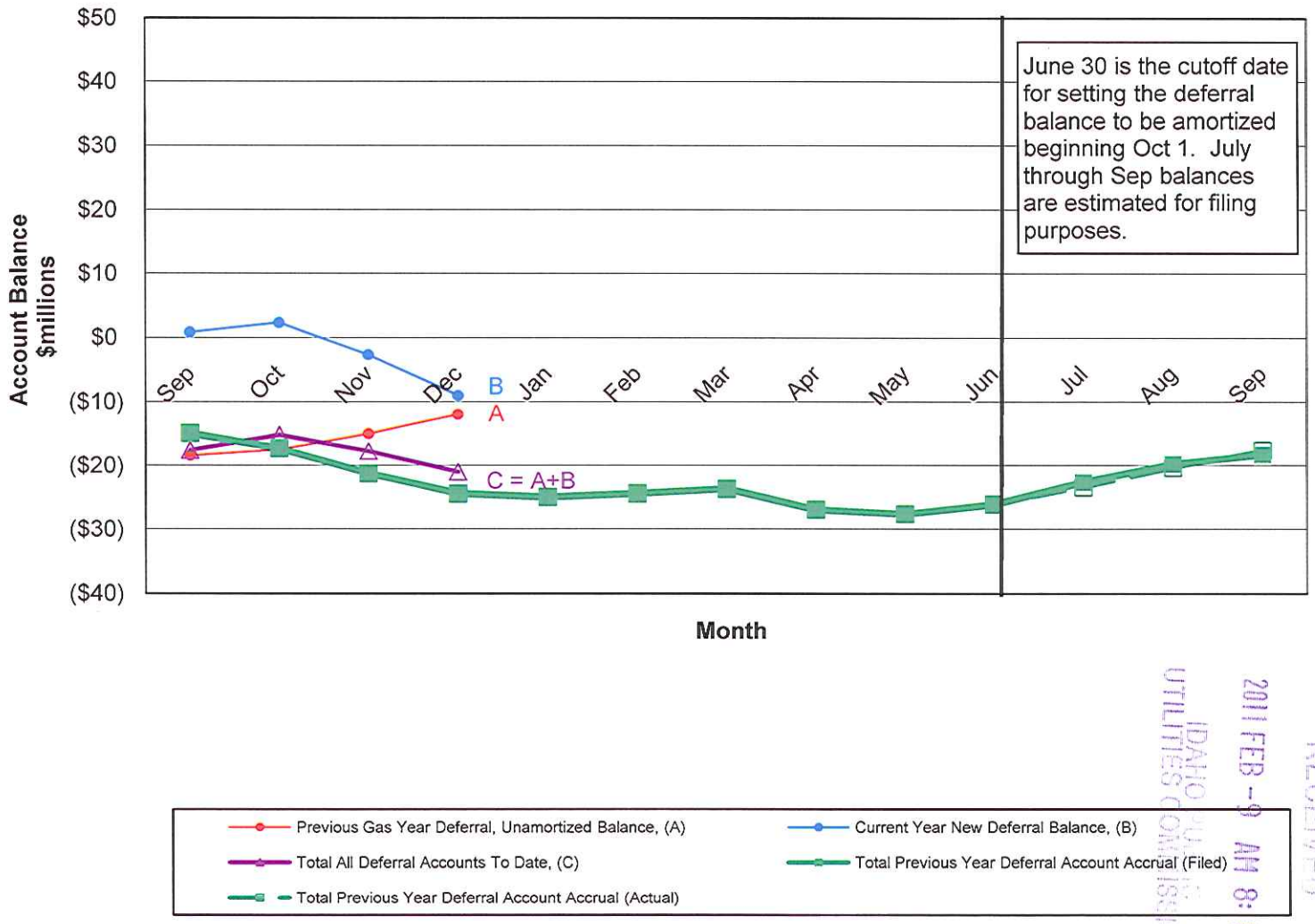
Intermountain Gas Company PGA Deferral Account
Status as of 12/31/2010



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