

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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2011 AUG 11 AM 10:17

IDAHO PUBLIC  
UTILITIES COMMISSION

August 11, 2011

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

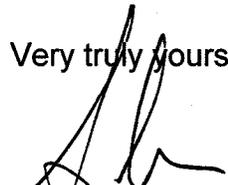
RE: Case No. INT-G-11-01

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, 2011.

If you have any questions regarding the attached, please contact me at (208) 377-6105.

Very truly yours,



Scott W. Madison  
Vice President & Chief Accounting Officer

SWM/mt

Enclosures

cc: K.F. Morehouse  
T.M. Clark  
D.L. Haider

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**INTERMOUNTAIN GAS COMPANY** NEWHO PUBLIC  
UTILITIES COMMISSION

**CASE NO. INT-G-11-01**

**APPLICATION  
AND  
EXHIBITS**

**In the Matter of the Application of INTERMOUNTAIN GAS COMPANY  
for Authority to Decrease Its Prices on October 1, 2011**

**(October 1, 2011 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  
Attorneys for Intermountain Gas Company

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2011 AUG 11 AM 10:17  
IDAHO PUBLIC  
UTILITIES COMMISSION

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-11-01  
**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, 2011 new rate schedules which will decrease its annualized revenues by \$14.4 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:

Scott Madison  
Vice President & Chief Accounting Officer  
Intermountain Gas Company  
Post Office Box 7608  
Boise, ID 83707

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 - Geopietown, and Montpelier;  
Bingham County - Aberdeen, Basalt, Blackfoot, Firth, Fort Hall, Moreland/Riverside, and Shelley;  
Blaine County - Bellevue, Hailey, Ketchum, and Sun Valley;  
Bonneville County - Armon, 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) an increase in costs billed Intermountain from Northwest Pipeline GP ("Northwest" or "Northwest Pipeline"), 2) a decrease in costs from the Company's upstream pipeline suppliers and its storage facility contracts, 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 natural gas purchases 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 various 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. 32077 per Case No. INT-G-10-03. The above changes would result in an overall price decrease to Intermountain's customers.

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. Exhibits 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. 32077, Case No. INT-G-10-03.

### 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-10-03.

Intermountain continues to effectively manage its natural gas storage assets at Northwest's Jackson Prairie and Questar Pipeline's Clay Basin storage facilities. Supporting documents relating to Line 19 of Exhibit No. 4, include \$2.7 million in savings from Intermountain's management of these storage assets.

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

#### V.

The WACOG reflected in Intermountain's proposed prices is \$0.45342 per therm, as shown on Exhibit No. 4, Line 11, Col. (f). This compares to \$0.49211 per therm currently included in the Company's tariffs.

Continued weakness in the regional and national economies has put downward pressure on new customer growth and weather adjusted demand for natural gas. At the same time, natural gas supplies are ample and U.S. dry gas production is at an all time high. Robust supply coupled with flat demand has kept the near term prices for natural gas relatively low.

Additionally, the proposed WACOG includes benefits to Intermountain's customers generated by the Company's management of its significant natural gas storage assets. Because gas added to storage is procured during the summer season when prices are typically lower than during the winter, the cost of Intermountain's storage gas is normally less than what could be obtained on the open market in winter months. Additionally, and in an effort to further stabilize the prices paid by our customers during the upcoming winter period, Intermountain has entered into various fixed price 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 today's most reasonable forecast of gas costs for the 2011-2012 PGA period. Intermountain will employ, in addition to those fixed price agreements already in place, cost effective price arrangements to further secure the price of flowing gas embedded within this Application when, and if, those pricing opportunities materialize in the marketplace.

Intermountain believes that timely natural gas price signals enhance its customer's ability to make informed and appropriate energy use decisions. The Company is committed to alert customers to impending price changes before their winter natural gas usage occurs. By employing the use of customer mailings, the Company's website, 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 manage their energy budget, and pending natural gas price changes.

## VI.

Pursuant to Case No. INT-G-10-03, Intermountain included temporary surcharges and credits in its October 1, 2010 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-10-03. 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 the benefits that will be generated from the management of its transportation capacity totaling \$3.7 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, 2012, 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 \$5.9 million 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 incremental 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 \$12.2 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, 2010. 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 FGA 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 price, 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:

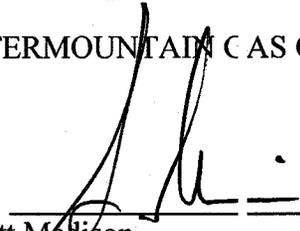
a. That the proposed rate schedules herewith submitted as Exhibit No. 2 be approved without suspension and made effective as of October 1, 2011 in the manner shown on Exhibit No. 2.

b. That this Application be heard and acted upon without hearing under modified procedure, and

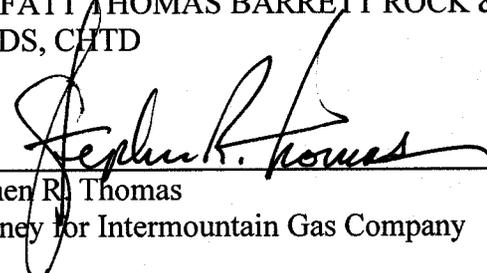
c. For such other relief as this Commission may determine proper herein.

DATED at Boise, Idaho, this 11th day of August, 2011.

INTERMOUNTAIN GAS COMPANY

By   
\_\_\_\_\_  
Scott Madison  
Vice President & Chief Accounting Officer

MOFFATT THOMAS BARRETT ROCK &  
FIELDS, CHTD

By   
\_\_\_\_\_  
Stephen R. Thomas  
Attorney for Intermountain Gas Company

CERTIFICATE OF MAILING

I HEREBY CERTIFY that on this 11th day of August, 2011, I served a copy of the foregoing Case No. INT-G-11-01 upon:

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

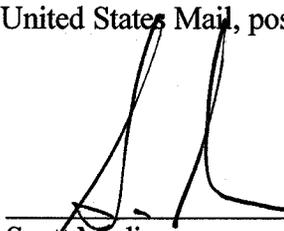
Chad Stokes  
Cable Huston et al.  
1001 SW Fifth Avenue, Suite 2000  
Portland, Oregon 97204-1136

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, Webl & 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.

  
\_\_\_\_\_  
Scott Madison  
Vice President & Chief Accounting

**EXHIBIT NO. 1**

**CASE NO. INT-G-11-01**

**INTERMOUNTAIN GAS COMPANY**

**CURRENT TARIFFS**

**Showing Proposed Price Changes**

**(11 pages)**

COMPARISON OF PROPOSED OCTOBER 1, 2010 PRICES  
TO OCTOBER 1, 2011 PRICES

Line No.	Rate Class (a)	October 1, 2010 Prices per INT-G-10-03 (b)	Proposed Adjustment (c)	Proposed October 1, 2011 Prices (d)
1	RS 1			
2	April - November	\$ 0.94465	\$ (0.04864)	\$ 0.89601
3	December - March	0.83209	(0.04864)	0.78345
4	RS 2			
5	April - November	0.79583	(0.03444)	0.76139
6	December - March	0.76220	(0.03444)	0.72776
7	GS 1			
8	April - November			
9	Block 1	0.83871	(0.06124)	0.77747
10	Block 2	0.81698	(0.06124)	0.75574
11	Block 3	0.79596	(0.06124)	0.73472
12	December - March			
13	Block 1	0.78786	(0.06124)	0.72662
14	Block 2	0.76666	(0.06124)	0.70542
15	Block 3	0.74620	(0.06124)	0.68496
16	CNG Fuel	0.74620	(0.06124)	0.68496
17	LV 1			
18	Block 1	0.57143	(0.03026) <sup>(1)</sup>	0.54117
19	Block 2	0.53294	(0.03026) <sup>(1)</sup>	0.50268
20	Block 3	0.44686	(0.02700) <sup>(2)</sup>	0.41986
21	T-1			
22	Block 1	0.05490	(0.00090) <sup>(3)</sup>	0.05400
23	Block 2	0.02230	(0.00090) <sup>(3)</sup>	0.02140
24	Block 3	0.00817	(0.00090) <sup>(3)</sup>	0.00727
25	T-2			
26	Block 1	0.05913	(0.00090) <sup>(3)</sup>	0.05823
27	Block 2	0.02064	(0.00090) <sup>(3)</sup>	0.01974
28	Block 3	0.00591	(0.00090) <sup>(3)</sup>	0.00501
29	T-3			
30	Demand Charge	0.84253	-	0.84253
31	Commodity Charge	0.00176	(0.00090) <sup>(3)</sup>	0.00086
32	Over-Run Service	0.04435	(0.00090) <sup>(3)</sup>	0.04345
33	IS-R <sup>(4)</sup>			
34	April - November	0.76220	(0.03444)	0.72776
35	December - March	0.76220	(0.03444)	0.72776
36	IS-C <sup>(5)</sup>			
37	April - November			
38	Block 1	0.78786	(0.06124)	0.72662
39	Block 2	0.76666	(0.06124)	0.70542
40	Block 3	0.74620	(0.06124)	0.68496
41	December - March			
42	Block 1	0.78786	(0.06124)	0.72662
43	Block 2	0.76666	(0.06124)	0.70542
44	Block 3	0.74620	(0.06124)	0.68496

<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-10-03 temporary of \$(0.00070) 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-Second Revised Third Sheet No. 01 (Page 1 of 1)
Name of Utility: <b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved **Sept. 30, 2010** Effective **Oct. 1, 2010**  
Per O.N. 32077  
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 - ~~\$0.94465~~ per therm\* \$0.89601

#### For billing periods ending December through March

Customer Charge - \$6.50 per bill

Commodity Charge - ~~\$0.83209~~ per therm\* \$0.78345

#### \*Includes:

Temporary purchased gas cost adjustment of ~~\$(0.07496)~~ \$(0.07748)  
Weighted average cost of gas of ~~\$0.49211~~ \$0.45342

#### 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: <del>Katherine J. Barnard</del> Scott Madison Title: <del>Manager - Gas Supply &amp; Regulatory Affairs</del> Vice President & Chief Accounting Officer
Effective: <del>October 1, 2010</del> October 1, 2011

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

IDAHO PUBLIC UTILITIES COMMISSION  
Approved **Sept. 30, 2010** Effective **Oct. 1, 2010**  
Per O.N. 32077  
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 - ~~\$0.79583~~ per therm\* \$0.76139

**For billing periods ending December through March**

Customer Charge - \$6.50 per bill

Commodity Charge - ~~\$0.76226~~ per therm\* \$0.72776

**\*Includes:**

Temporary purchased gas cost adjustment of ~~\$(0.07440)~~ \$(0.06720)  
Weighted average cost of gas of ~~\$0.49244~~ \$0.45342

**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: Katherine J. Bernard Scott Madison Title: <del>Manager - Gas Supply &amp; Regulatory Affairs</del> Vice President & Chief Accounting Officer
Effective: <del>October 1, 2010</del> October 1, 2011

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

IDAHO PUBLIC UTILITIES COMMISSION  
Approved ~~Sept. 30, 2010~~ Effective ~~Oct. 1, 2010~~  
Per O.N. 32077  
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 @ ~~\$0.83074~~\* \$0.77747  
Next 1,800 therms per bill @ ~~\$0.81698~~\* \$0.75574  
Over 2,000 therms per bill @ ~~\$0.79596~~\* \$0.73472

For billing periods ending December through March

Customer Charge - \$9.50 per bill

Commodity Charge - First 200 therms per bill @ ~~\$0.78786~~\* \$0.72662  
Next 1,800 therms per bill @ ~~\$0.76666~~\* \$0.70542  
Over 2,000 therms per bill @ ~~\$0.74620~~\* \$0.68496

**\*Includes:**

Temporary purchased gas cost adjustment of ~~\$(0.06646)~~ \$(0.07988)  
Weighted average cost of gas of ~~\$0.48244~~ \$0.45342

Issued by: Intermountain Gas Company By: Katherine J. Barnard Scott Madison Effective: <del>October 1, 2010</del> October 1, 2011	Title: <del>Manager - Gas Supply &amp; Regulatory Affairs</del> Vice President & Chief Accounting Officer
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I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Forty-Fourth Revised Fifth Sheet No. 03 (Page 2 of 2)	
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved **Sept. 30, 2010** Effective **Oct. 1, 2010**  
Per O.N. 32077  
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 - ~~\$0.74620~~ per therm\* \$0.68496

\*Includes:

Temporary purchased gas cost adjustment of ~~\$(0.06646)~~ \$(0.07988)  
Weighted average cost of gas of ~~\$0.49244~~ \$0.45342

**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: <del>Katherine J. Bernard</del> Scott Madison Effective: <del>October 1, 2010</del> October 1, 2011	Title: <del>Manager - Gas Supply &amp; Regulatory Affairs</del> Vice President & Chief Accounting Officer
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I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Fifty-Second Revised Third Sheet No. 04 (Page 1 of 2)	
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved Effective  
~~Sept. 30, 2010~~ ~~Oct. 1, 2010~~  
Per O.N. 32077  
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 @ ~~\$0.57443~~\* \$0.54117  
Next 500,000 therms per bill @ ~~\$0.53294~~\* \$0.50268  
Amount Over 750,000 therms per bill @ ~~\$0.44686~~\*\* \$0.41986

The above prices include weighted average cost of gas of ~~\$0.49244~~ \$0.45342  
\* Includes temporary purchased gas cost adjustment of ~~\$(0.05693)~~ \$(0.04992)  
\*\* Includes temporary purchased gas cost adjustment of ~~\$(0.05486)~~ \$(0.04017)

**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. Bamard <sup>Scott Madison</sup>	Title: <del>Manager</del> Gas Supply & Regulatory Affairs
Effective: <del>October 1, 2010</del> October 1, 2011	Vice President & Chief Accounting Officer

IDAHO PUBLIC UTILITIES COMMISSION  
Approved Effective  
~~Sept. 30, 2010~~ ~~Oct. 1, 2010~~  
Per O.N. 32077  
Jean D. Jewell Secretary

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

**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>\$0.05499</del> * \$0.05400
Block Two:	Next	50,000 therms transported@ <del>\$0.02230</del> * \$0.02140
Block Three:	Amount over	150,000 therms transported@ <del>\$0.00847</del> * \$0.00727

\*Includes temporary purchased gas cost adjustment of ~~\$(0.00070)~~ \$(0.00160)

**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: Katherine J. Barnard Scott Madison Title: <del>Manager Gas Supply &amp; Regulatory Affairs</del> Effective: <del>October 1, 2010</del> October 1, 2011 Vice President & Chief Accounting Officer
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IDAHO PUBLIC UTILITIES COMMISSION  
Approved Effective  
~~Sept. 30, 2010~~ ~~Oct. 1, 2010~~  
Per O.N. 32077  
Jean D. Jewell Secretary

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) <del>Fourth</del> Revised Fifth <span style="float: right;">Sheet No. 13 (Page 1 of 2)</span>	
Name of Utility	<b>Intermountain Gas Company</b>

**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>\$0.05943</del> * \$0.05823
Block Two:	Next	500,000 therms transported @ <del>\$0.02064</del> * \$0.01974
Block Three:	Amount over	750,000 therms transported @ <del>\$0.00594</del> * \$0.00501

\*Includes temporary purchased gas cost adjustment of ~~\$(0.00070)~~ \$(0.00160)

**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>Katherine J. Barnard</del> Scott Madison Title: <del>Manager</del> Gas Supply & Regulatory Affairs Effective: <del>October 1, 2010</del> October 1, 2011 Vice President & Chief Accounting Officer
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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. 14 (Page 1 of 2)
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved Effective  
~~Sept. 30, 2010~~ ~~Oct. 1, 2010~~  
Per O.N. 32077  
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-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	<del>\$0.00176</del> * \$0.00086
<u>Over-Run Service</u>	
Commodity Charge:	
For Therms Transported In Excess Of MDFQ:	<del>\$0.04435</del> * \$0.04345

\*Includes temporary purchased gas cost adjustment of ~~\$(0.00070)~~ \$(0.00160)

**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>Katherine J. Barnard</del> Scott Madison Title: <del>Manager - Gas Supply &amp; Regulatory Affairs</del>
Effective: <del>October 1, 2010</del> October 1, 2011 Vice President & Chief Accounting Officer

I.P.U.C. Gas Tariff First Revised Second	Sheet No. 16 (Page 1 of 2)
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved Effective  
~~Sept. 30, 2010~~ ~~Oct. 1, 2010~~  
Per O.N. 32077  
Jean D. Jewell Secretary

**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\* \$0.72776

For billing periods ending December through March

Customer Charge - \$6.50 per bill

Commodity Charge - ~~\$0.76220~~ per therm\* \$0.72776

**\*Includes:**

Temporary purchased gas cost adjustment of ~~\$(0.07440)~~ \$(0.06720)  
Weighted average cost of gas of ~~\$0.49214~~ \$0.45342

**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 Scott Madison Title: <del>Manager - Gas Supply &amp; Regulatory Affairs</del>
Effective: <del>October 1, 2010</del> October 1, 2011 Vice President & Chief Accounting Officer

I.P.U.C. Gas Tariff First Revised Second	Sheet No. 17 (Page 1 of 2)
Name of Utility	<b>Intermountain Gas Company</b>

IDAHO PUBLIC UTILITIES COMMISSION  
Approved ~~Sept. 30, 2010~~ Effective ~~Oct. 1, 2010~~  
Per O.N. 32077  
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 @ ~~\$0.78786\*~~ \$0.72662  
Next 1,800 therms per bill @ ~~\$0.76666\*~~ \$0.70542  
Over 2,000 therms per bill @ ~~\$0.74629\*~~ \$0.68496

For billing periods ending December through March

Customer Charge – \$9.50 per bill

Commodity Charge – First 200 therms per bill @ ~~\$0.78786\*~~ \$0.72662  
Next 1,800 therms per bill @ ~~\$0.76666\*~~ \$0.70542  
Over 2,000 therms per bill @ ~~\$0.74629\*~~ \$0.68496

**\*Includes:**

Temporary purchased gas cost adjustment of ~~\$(0.06646)~~ \$(0.07988)  
Weighted average cost of gas of ~~\$0.49244~~ \$0.45342

**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 Scott Madison Title: <del>Manager – Gas Supply &amp; Regulatory Affairs</del> Effective: <del>October 1, 2010</del> October 1, 2011 Vice President & Chief Accounting Officer
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**EXHIBIT NO. 2**

**CASE NO. INT-G-11-01**

**INTERMOUNTAIN GAS COMPANY**

**PROPOSED TARIFFS**

**(10 pages)**

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

**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 - \$0.89601 per therm\*

**For billing periods ending December through March**

Customer Charge - \$6.50 per bill

Commodity Charge - \$0.78345 per therm\*

**\*Includes:**

Temporary purchased gas cost adjustment of \$(0.07748)  
Weighted average cost of gas of \$0.45342

**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: Scott Madison Title: Vice President & Chief Accounting Officer
Effective: October 1, 2011

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 - \$0.76139 per therm\*

**For billing periods ending December through March**

Customer Charge - \$6.50 per bill

Commodity Charge - \$0.72776 per therm\*

**\*Includes:**

Temporary purchased gas cost adjustment of \$(0.06720)  
Weighted average cost of gas of \$0.45342

**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: Scott Madison

Title: Vice President & Chief Accounting Officer

Effective: October 1, 2011

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

**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 @ \$0.77747\*  
Next 1,800 therms per bill @ \$0.75574\*  
Over 2,000 therms per bill @ \$0.73472\*

**For billing periods ending December through March**

Customer Charge - \$9.50 per bill

Commodity Charge - First 200 therms per bill @ \$0.72662\*  
Next 1,800 therms per bill @ \$0.70542\*  
Over 2,000 therms per bill @ \$0.68496\*

**\*Includes:**

Temporary purchased gas cost adjustment of \$(0.07988)  
Weighted average cost of gas of \$0.45342

Issued by: <b>Intermountain Gas Company</b> By: Scott Madison Effective: October 1, 2011	Title: Vice President & Chief Accounting Officer
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I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Forty-Fifth Revised	
Sheet No. 03 ( Page 2 of 2)	Name of Utility
<b>Intermountain Gas Company</b>	

**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 - \$0.68496 per therm\*

\*Includes:

Temporary purchased gas cost adjustment of \$(0.07988)  
Weighted average cost of gas of \$0.45342

**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: <b>Intermountain Gas Company</b> By: Scott Madison Effective: October 1, 2011	Title: Vice President & Chief Accounting Officer
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I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Fifty-Third 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 @ \$0.54117\*  
Next 500,000 therms per bill @ \$0.50268\*  
Amount Over 750,000 therms per bill @ \$0.41986\*\*

The above prices include weighted average cost of gas of \$0.45342  
\* Includes temporary purchased gas cost adjustment of \$(0.04992)  
\*\* Includes temporary purchased gas cost adjustment of \$(0.04017)

**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: Scott Madison	Title: Vice President & Chief Accounting Officer
Effective: October 1, 2011	

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

**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:**

<b>Block One:</b>	<b>First</b>	<b>100,000 therms transported@ \$0.05400*</b>
<b>Block Two:</b>	<b>Next</b>	<b>50,000 therms transported@ \$0.02140*</b>
<b>Block Three:</b>	<b>Amount over</b>	<b>150,000 therms transported@ \$0.00727*</b>

\*Includes temporary purchased gas cost adjustment of \$(0.00160)

**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: Scott Madison	Title: Vice President & Chief Accounting Officer
Effective: October 1, 2011	

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Fifth Revised	Sheet No. 13 ( Page 1 of 2)
Name of Utility	<b>Intermountain Gas Company</b>

**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:**

<b>Block One:</b>	<b>First</b>	<b>250,000 therms transported@ \$0.05823*</b>
<b>Block Two:</b>	<b>Next</b>	<b>500,000 therms transported@ \$0.01974*</b>
<b>Block Three:</b>	<b>Amount over</b>	<b>750,000 therms transported@ \$0.00501*</b>

\*Includes temporary purchased gas cost adjustment of \$(0.00160)

**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: Scott Madison Effective: October 1, 2011	Title: Vice President & Chief Accounting Officer
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I.P.U.C. Gas Tariff	
Second Revised Volume No. 1	
(Supersedes First Revised Volume No. 1)	
Fourth 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>
<b>Demand Charge:</b>	
Firm Daily Demand -	\$0.84253
<b>Commodity Charge:</b>	
For Firm Therms Transported	\$0.00086*
<b><u>Over-Run Service</u></b>	
<b>Commodity Charge:</b>	
For Therms Transported In Excess Of MDFQ:	\$0.04345*

\*Includes temporary purchased gas cost adjustment of \$(0.00160)

**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: Scott Madison	Title: Vice President & Chief Accounting Officer
Effective: October 1, 2011	

I.P.U.C. Gas Tariff Second Revised	Sheet No. 16 (Page 1 of 2)
Name of Utility	<b>Intermountain Gas Company</b>

**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 - \$0.72776 per therm\*

**For billing periods ending December through March**

Customer Charge - \$6.50 per bill

Commodity Charge - \$0.72776 per therm\*

**\*Includes:**

Temporary purchased gas cost adjustment of \$(0.06720)  
Weighted average cost of gas of \$0.45342

**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>	Title: Vice President & Chief Accounting Officer
By: Scott Madison	
Effective: October 1, 2011	

I.P.U.C. Gas Tariff Second Revised	Sheet No. 17 (Page 1 of 2)
Name of Utility	<b>Intermountain Gas Company</b>

**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 @ \$0.72662\*  
Next 1,800 therms per bill @ \$0.70542\*  
Over 2,000 therms per bill @ \$0.68496\*

**For billing periods ending December through March**

Customer Charge – \$9.50 per bill

Commodity Charge – First 200 therms per bill @ \$0.72662\*  
Next 1,800 therms per bill @ \$0.70542\*  
Over 2,000 therms per bill @ \$0.68496\*

**\*Includes:**

Temporary purchased gas cost adjustment of \$(0.07988)  
Weighted average cost of gas of \$0.45342

**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: Scott Madison Effective: October 1, 2011	Title: Vice President & Chief Accounting Officer
--	--

**EXHIBIT NO. 3**

**CASE NO. INT-G-11-01**

**INTERMOUNTAIN GAS COMPANY**

**PERTINENT EXCERPTS FROM INTERSTATE PIPELINES AND RELATED  
FACILITIES**

**(16 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

First Revised Sheet No. 5  
Superseding  
Substitute 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

First Revised Sheet No. 5-C  
Superseding  
Substitute Original Sheet No. 5C

STATEMENT OF RATES (Continued)

Effective Rates Applicable to  
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

(Dollars per Dth)

Footnotes (Continued)

- (4) All reservation rates are daily rates computed on the basis of 365 days per year, except that such rates for leap years are computed on the basis of 366 days.

For Rate Schedule TF-1, the 15-Year and 25-Year Evergreen Expansion reservation and volumetric rates apply to Shippers receiving service under Rate Schedule TF-1 Evergreen Expansion service agreements. The System-Wide reservation and volumetric rates apply to Shippers receiving service under all other Rate Schedule TF-1 service agreements.

For Rate Schedule TF-1, the 15-Year and 25-Year Evergreen Expansion maximum base tariff reservation rates are comprised of \$0.37610 and \$0.35954 for transmission costs and \$0.00491 and \$0.00491 for storage costs, respectively. The System-Wide maximum base tariff reservation rates for Rate Schedule TF-1 and the maximum base tariff reservation rates for Rate Schedule TF-2 are comprised of \$0.37493 for transmission costs and \$0.00491 for storage costs.

For Rate Schedule TF-1 (Large Customer), the maximum base tariff volumetric rates applicable to Shippers receiving service under Rate Schedule TF-1 Evergreen Expansion service agreements are comprised of \$0.00344 for transmission costs and \$0.00025 for storage costs. The maximum base tariff volumetric rates for all other services under Rate Schedule TF-1 (Large Customer) and for services under Rate Schedule TF-2 are comprised of \$0.02975 for transmission costs and \$0.00025 for storage costs.

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

First Revised Sheet No. 5-D  
Superseding  
Substitute Original Sheet No. 5D

STATEMENT OF RATES (Continued)

Effective Rates Applicable to  
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

(Dollars per Dth)

Footnotes (Continued)

- (5) Rates for Rate Schedules TF-1, TF-2 and TFL-1 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 reservation rate is the comparable volumetric bid reservation charge applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.
- (6) For Rate Schedule TF-1 (Small Customer), the maximum base tariff rate is comprised of \$0.66202 for transmission costs and \$0.01007 for storage costs. Transporter will not transport gas for delivery for Small Customers subject to this Rate Schedule TF-1 under any interruptible Service Agreement or under any capacity release Service Agreement unless such Small Customer has exhausted its daily levels of firm service entitlement for that day.
- (7) Rate Schedule TI-1 maximum base tariff volumetric rate is comprised of \$0.40468 for transmission costs and \$0.00516 for storage costs.
- (8) Applicable to Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 pursuant to Section 15.5 of the General Terms and Conditions.

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

First Revised Sheet No. 7  
Superseding  
Substitute 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

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

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

First Revised Sheet No. 8  
Superseding  
Substitute Original Sheet No. 8

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedule LS-1

(Dollars per Dth)

<u>Type of Rate</u>	<u>Currently Effective Tariff Rate (1)</u>
Demand Charge (2)	0.03062
Capacity Charge (2)	0.00391
Liquefaction	0.64110
Vaporization	0.04184

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Footnotes

- (1) Shippers receiving service under this rate schedule are required to furnish fuel reimbursement in-kind at the rate 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

Third Revised Sheet No. 14  
Superseding  
Second Revised 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	1.67%
Rate Schedule TF-1 - Evergreen Expansion Incremental Surcharge (1)	0.50%
Rate Schedule TF-2	1.67%
Rate Schedule TI-1	1.67%
Rate Schedule TFL-1	-
Rate Schedule TIL-1	-
Rate Schedule SGS-2F	0.40%
Rate Schedule SGS-2I	0.40%
Rate Schedule LS-1	1.63%
Rate Schedule LS-2F	1.63%
Rate Schedule LS-2I	1.63%
Rate Schedule DEX-1	1.67%

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 LLC  
FERC Gas Tariff  
Fourth Revised Volume No. 1-A

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

Communications Concerning This Tariff  
Should Be Addressed To:

Joan Collins  
Manager, Tariffs and Compliance  
Gas Transmission Northwest LLC  
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 LLC  
FERC Gas Tariff  
Fourth Revised Volume No. 1-A

PART 4.1  
4.1 - Statement of Rates  
FTS-1 and LFS-1 Rates  
v.2.0.0 Superseding v.1.0.0

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)	
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
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)	0.008620	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: April 11, 2011  
Effective: April 4, 2011

Docket No. RP11-1986-000  
Accepted: May 4, 2011

**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  
Page 1 of 1

Service	Rates, Tolls and Charges		
1. Rate Schedule FT-R	Refer to Attachment "1" for applicable FT-R Demand Rate per month based on a three year term (Price Point "B") & Surcharge for each Receipt Point		
	Average Firm Service Receipt Price (AFSRP)	\$ 191.49/10 <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	Refer to Attachment "2" for applicable FT-D Demand Rate per month based on a one year term (Price Point "Z") & Surcharge for each Group 1 or Group 2 Delivery Point.		
	Average FT-D Demand Rate for Group 1 Delivery Points	\$ 5.97/GJ	
	FT-D Demand Rate for Group 2 Delivery Points <sup>1</sup>	\$ 1.74/GJ	
	FT-D Demand Rate for Group 3 Delivery Points <sup>2</sup>	N/A	
4. Rate Schedule STFT	STFT Bid Price = Minimum of 100% of the applicable FT-D Demand Rate based on a one year term (Price Point "Z") for each Group 1 Delivery Point		
5. Rate Schedule FT-DW	FT-DW Bid Price = Minimum of 125% of the applicable FT-D Demand Rate based on a three year term (Price Point "Y") for each Group 1 Delivery Point		
6. Rate Schedule FT-P	Refer to Attachment "3" for applicable FT-P Demand Rate per month		
7. Rate Schedule LRS	<u>Contract Term</u>	<u>Effective LRS Rate (\$/10<sup>3</sup>m<sup>3</sup>/day)</u>	
	1-5 years	10.64	
	6-10 years	8.89	
	15 years	7.97	
	20 years	7.08	
8. Rate Schedule LRS-2	LRS-2 Rate per month	\$ 50,000	
9. Rate Schedule LRS-3	LRS-3 Demand Rate per month	\$ 129.55/10 <sup>3</sup> m <sup>3</sup>	
10. Rate Schedule IT-R	Refer to Attachment "1" for applicable IT-R Rate for each Receipt Point		
11. Rate Schedule IT-D	Refer to Attachment "2" for applicable IT-D Rate for each Delivery Point		
12. Rate Schedule FCS	The FCS Charge is determined in accordance with Attachment "1" to the applicable Schedule of Service		
13. 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
14. Rate Schedule OS	<u>Schedule No.</u>	<u>Charge</u>	
	2011462247	\$ 27.00 / month	
	2011462241	\$ 7.00 / month	
	2011462238	\$ 20.00 / month	
	2011462242	\$ 3.00 / month	
	2011462243	\$ 1.00 / month	
	2011462244	\$ 32.00 / month	
	2011462240	\$ 1.00 / month	
	2011462245	\$ 1,985.00 / month	
	2011462252	\$ 3.00 / month	
	2011462239	\$ 56.00 / month	
	2011462248	\$ 135.00 / month	
	2011462249	\$ 75.00 / month	
	2011462246	\$ 11.00 / month	
	2011462250	\$ 207.00 / month	
	2011462251	\$ 204.00 / month	
	2011463220	\$ 392.00 / month	
	2003004522	\$ 83,333.00 / month	
15. 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	505.25	
	2	399.89	
	3	261.29	

1. Rate for all Group 2 Delivery Points with the exception of Alberta-Montana, Cold Lake and Unity.  
2. FT-D Service at Group 3 Delivery Points not available until the Integration Effective Date.

Effective Date: Jan 1, 2011 (Amended March 1, 2011)

**Foothills Pipe Lines Ltd.**

**Page 1**

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**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	0.0064669166
Zone 7	0.0075037155
Zone 8*	0.0158521729
Zone 9	0.0063707902

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

	Commodity Rate (\$/GJ/Km)
Zone 6	0.0002338721
Zone 7	0.0002713672

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

	Commodity Rate (\$/GJ/Km)
Zone 8*	0.0005732841
Zone 9	0.0002303957

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

**FERC GAS TARIFF**  
**SECOND REVISED VOLUME NO. 1**  
**of**  
**QUESTAR PIPELINE COMPANY**  
**filed with the**  
**FEDERAL ENERGY REGULATORY COMMISSION**

**Communications regarding this Tariff should be addressed to:**

**L. Bradley Burton,**  
**General Manager Federal Regulatory Affairs and Chief Compliance Officer**  
**Questar Pipeline Company**  
**180 East 100 South**  
**P. O. Box 45360**  
**Salt Lake City, UT 84145-0360**  
**Telephone: (801) 324-2459**  
**FAX: (801) 324-5485**

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

Statement of Rates  
Section Version: 2.0.0

STATEMENT OF RATES

Rate Schedule/ Type of Charge (a)	Base Tariff Rate (b) \$	Annual Charge Adjustment 4/ (c) \$	Currently Effective Rate (d) \$
<b>PEAKING STORAGE</b>			
Monthly Reservation Charge			
Maximum 5/	2.87375	-	2.87375/Dth
Minimum	0.00000	-	0.00000/Dth
Usage Charge			
Injection	0.03872	-	0.03872/Dth
Withdrawal	0.03872	-	0.03872/Dth
<b>CLAY BASIN STORAGE</b>			
Firm Storage Service - FSS			
Monthly Reservation Charge			
Deliverability			
Maximum 5/	2.85338	-	2.85338/Dth
Minimum	0.00000	-	0.00000/Dth
Capacity			
Maximum	0.02378	-	0.02378/Dth
Minimum	0.00000	-	0.00000/Dth
Usage Charge			
Injection	0.01049	0.00190	0.01239/Dth
Withdrawal	0.01781	-	0.01781/Dth
Authorized Overrun Charge			
Maximum	0.30315	0.00190	0.30505/Dth
Minimum	0.01781	0.00190	0.01971/Dth
Interruptible Storage Service - ISS			
Usage Charge			
Inventory 1/			
Maximum	0.05927	-	0.05927/Dth
Minimum	0.00000	-	0.00000/Dth
Injection	0.01049	0.00190	0.01239/Dth
Withdrawal	0.01781	-	0.01781/Dth
<b>OPTIONAL VOLUMETRIC RELEASES 2/</b>			
Peaking Storage Service - PKS			
Maximum 5/	3.40890	-	3.40890/Dth
Minimum	0.00000	-	0.00000/Dth
Firm Storage Service - FSS			
Maximum 5/	0.57068	-	0.57068/Dth
Minimum	0.00000	-	0.00000/Dth
Storage Usage Charges Applicable to Volumetric Releases 3/			
Peaking Storage Service - PKS:			
Injection	0.03872	-	0.03872/Dth
Withdrawal	0.03872	-	0.03872/Dth
Clay Basin Storage Service - FSS:			
Injection	0.01049	0.00190	0.01239/Dth
Withdrawal	0.01781	-	0.01781/Dth
<b>PARK AND LOAN SERVICE - PAL1</b>			
Daily Charge			
Maximum	0.30315	-	0.30315/Dth
Minimum	0.00000	-	0.00000/Dth
Delivery Charge	0.02830	0.00190	0.03020/Dth

**FUEL REIMBURSEMENT** - 2.0% (0.2% utility and 1.8% compressor fuel) for Rate Schedule PAL1

**EXHIBIT NOS. 4-10**

**CASE NO. INT-G-11-01**

**INTERMOUNTAIN GAS COMPANY**

**(7 pages)**

INTERMOUNTAIN GAS COMPANY  
Summary of Gas Cost Changes

Line No.	Description	Annual Thermal/Billing Determinants		10/1/2010 Prices		Total Annual Cost		Annual Thermal/Billing Determinants		10/1/2011 Prices		Total Annual Cost		Annual Difference	Cost of Services Allocation of Gas Cost Adjustment <sup>(1)</sup>					
		INT-G-10-03	INT-G-10-03	INT-G-10-03	INT-G-10-03	INT-G-11-01	INT-G-11-01	INT-G-11-01	INT-G-11-01	INT-G-11-01	INT-G-11-01	INT-G-11-01	INT-G-11-01		INT-G-11-01	RS-1	RS-2	GS-1	LV-1	
1	DEMAND CHARGES:																			
2	Transportation:																			
3	NWP TF-1 Demand <sup>(2)</sup> (Full Rate)	595,483,300	0.03930	\$ 23,403,312	821,801,080	\$ 0.03923	\$ 24,392,417	989,105	\$ 116,542	\$ 537,909	\$ 331,047	\$ 3,607								
4	NWP TF-1 Demand <sup>(2)</sup> (Discounted)	337,140,250	0.02704	9,115,836	338,495,100	0.02706	9,151,285	45,449	5,355	24,717	15,211	166								
5	Upstream Capacity <sup>(3)</sup>	1,241,123,830	0.01408	17,488,599	1,250,243,140	0.01355	16,945,030	(543,568)	(84,047)	(295,612)	(181,929)	(1,982)								
6	Storage:																			
7	SGS-1																			
8	Demand	303,370	0.00155	171,742	303,370	0.00155	171,742	-	-	-	-	-								
9	Capacity Demand	10,920,990	0.00006	223,225	10,920,990	0.00006	223,225	-	-	-	-	-								
10	TF-2 Reservation	10,920,990	0.03798	414,779	10,920,990	0.03798	414,779	-	-	-	-	-								
11	TF-2 Redelivery Charge	10,920,990	0.00300	32,763	10,920,990	0.00300	32,763	-	-	-	-	-								
12	LS																			
13	Demand	1,132,000	0.00306	1,264,331	1,132,000	0.00306	1,264,331	-	-	-	-	-								
14	Capacity	10,962,235	0.00039	1,560,474	10,962,235	0.00039	1,560,474	-	-	-	-	-								
15	Liquefaction	10,962,235	0.06411	702,789	10,962,235	0.06411	702,789	-	-	-	-	-								
16	Vaporization	10,962,235	0.04184	458,660	10,962,235	0.04184	458,660	-	-	-	-	-								
17	TF-2 Reservation	10,962,235	0.03798	416,346	10,962,235	0.03798	416,346	-	-	-	-	-								
18	TF-2 Redelivery Charge	10,962,235	0.00300	32,887	10,962,235	0.00300	32,887	-	-	-	-	-								
19	Other Storage Facilities																			
20	COMMODITY CHARGES:																			
21	Total Producer/Supplier Purchases Including Storage			155,800,273	316,598,387	0.45342	143,552,032	(12,248,241)	(1,287,607)	(6,793,322)	(4,062,815)	(104,497)								
22	TOTAL ANNUAL COST DIFFERENCE																			
23	Normalized Sales Volumes (11/10 - 12/31/10)																			
24	Average Base Rate Change																			
25	Other Permanent Changes Proposed:																			
26	Elimination of Temporary Credits and Surcharges from Case No. INT-G-10-03																			
27	Adjustment to Fixed Cost Collection Rate (see Exhibit 5, Line 24)																			
28	Total Permanent Changes Proposed (Lines 24 through 27):																			
29	Temporary Surcharge (Credit) Proposed (Exhibit No. 6, Line 4, Col (b)-(e))																			
30	Proposed Average Per Therm Change in Intermountain Gas Company Tariff																			

(1) See Worksheet No. 5, Line 8  
(2) See Worksheet No. 1  
(3) See Worksheet No. 2  
(4) See Worksheet No. 3  
(5) Represents Non-Additive Demand Charge Determinants  
(6) Price Reflects Daily Charge; Annual Charge (Column (d) & (g)) equals Price (Column (c) & (f)) times Annual Thermal/Billing Determinants (Column (b) & (e)) times 365. Actual Prices include 6 decimals.  
(7) See Worksheet No. 4, Line 33, Column (e)

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

Line No.	Description (a)	Annual Therms/ Billing Determinants		10/1/2010 Prices INT-G-10-03 (c)	Annual Cost INT-G-10-03 (d)	Cost of Service Allocation of Gas Cost Adjustment (1)					
		INT-G-10-03 (b)	INT-G-10-03			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)	595,483,300	\$	0.03930	\$ 23,403,312	\$ 2,757,519	\$ 12,727,516	\$ 7,832,925	\$	\$ 85,352	
4	NWP TF-1 Demand 1 (Discounted)	337,140,250		0.02704	9,115,836	1,074,082	4,957,503	3,051,006		33,245	
5	Upstream Capacity	1,241,123,830		0.01409	17,488,599	2,060,612	9,510,894	5,863,312		63,781	
6	Storage:										
7	SGS-1										
8	Demand	303,370		0.00155	171,742 (2)	20,236	93,399	57,481		626	
9	Capacity Demand	10,920,990		0.00006	223,225 (2)	26,302	121,397	74,712		814	
10	TF-2 Reservation	10,920,990		0.03798	414,779	48,872	225,570	138,824		1,513	
11	TF-2 Redelivery Charge	10,920,990		0.00300	32,763	3,860	17,818	10,966		119	
12	LS-1										
13	Demand	1,132,000		0.00306	1,264,331 (2)	148,971	687,586	423,163		4,611	
14	Capacity	10,962,235		0.00039	1,560,474 (2)	183,864	848,639	522,280		5,691	
15	Liquefaction	10,962,235		0.06411	702,789	82,807	382,200	235,219		2,563	
16	Vaporization	10,962,235		0.04184	458,660	54,042	249,435	153,510		1,673	
17	TF-2 Reservation	10,962,235		0.03798	416,346	49,056	226,424	139,348		1,518	
18	TF-2 Redelivery Charge	10,962,235		0.00300	32,887	3,875	17,885	11,007		120	
19	Other Storage Facilities				3,340,412	393,587	1,816,630	1,118,013		12,182	
20	Total Fixed Gas Cost Charges				\$ 58,626,155	\$ 6,907,685	\$ 31,882,896	\$ 19,621,766	\$	213,808	
21	Normalized Sales Volumes (INT-G-11-01 Estimated Volumes)					34,118,932	178,678,607	105,681,365		2,937,480	
22	Fixed Cost Collection per Therm (Line 20 divided by Line 21)					\$ 0.20246	\$ 0.17644	\$ 0.18567	\$	0.07279	
23	Current Fixed Cost Collection per Therm					\$ 0.21072	\$ 0.18182	\$ 0.19555	\$	0.07169	
24	Difference (Line 22 minus Line 23)					\$ (0.00826)	\$ (0.00338)	\$ (0.00988)	\$	0.00110	

(1) See Workpaper No. 5, Line 8

(2) 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>	\$ (0.01322)	\$ (0.01157)	\$ (0.01190)	\$ (0.00504)	
2	Proposed Temporary Surcharge (Credit) - Fixed Deferral <sup>(2)</sup>	(0.02222)	(0.01359)	(0.02594)	(0.00471)	
3	Proposed Temporary Surcharge (Credit) - Variable Deferral	(0.04204) <sup>(3)</sup>	(0.04204) <sup>(3)</sup>	(0.04204) <sup>(3)</sup>	(0.04017) <sup>(4)</sup>	
4	<b>Total Proposed Temporary Surcharges (Credits)</b>	<b>\$ (0.07748)</b>	<b>\$ (0.06720)</b>	<b>\$ (0.07988)</b>	<b>\$ (0.04992)</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	\$ (1,271,782)	\$ (149,849)	\$ (891,638)	\$ (425,657)	\$ (4,638)
2	Northwest Pipeline Capacity Releases	(2,462,904)	(290,194)	(1,339,411)	(824,317)	(8,982)
3	Total Management of Pipeline Transportation Capacity	\$ (3,734,686)	\$ (440,043)	\$ (2,031,049)	\$ (1,249,974)	\$ (13,620)
4	Normalized Sales Volumes (1/1/10 - 12/31/10)		33,282,682	175,597,009	105,017,582	2,701,094
5	Proposed Price Adjustment Per Therm		\$ (0.01322)	\$ (0.01157)	\$ (0.01190)	\$ (0.00504)

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

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

Line No.	Description (a)	Cost of Service Allocation of Deferred Gas Costs <sup>(2)</sup>					
		Deferred Account 1860 Estimated Sept. 30, 2011 Balance <sup>(1)</sup> (b)	RS-1 (c)	RS-2 (d)	GS-1 (e)	LV-1 (f)	
1	<b>Fixed Costs:</b>						
2	From INT-G-10-03 (Accounts 1860.2050 - 2090)	\$ 126,240	\$ 19,856	\$ 85,753	\$ 20,847	\$ (216)	
3	Fixed Cost Collection Adjustment (Accounts 1860.2200)	(660,764)	(132,094)	457,513	(993,033)	6,850	
4	Capacity Releases & Purchases (Account 1860.2320)	(5,213,905)	(614,334)	(2,835,498)	(1,745,058)	(19,015)	
5	Interest (Account 1860.2430)	(1,030)	(121)	(560)	(345)	(4)	
6	Management of Pipeline Transportation Capacity (Account 1860.2530)	(4,104,461)	(482,315)	(2,229,433)	(1,378,984)	(13,729)	
7	Amortization of 1860.2530 (Accounts 1860.2540 - 1860.2550)	3,991,527	469,586	2,136,291	1,372,253	13,397	
8	<b>Total Fixed Costs</b>	<u>\$ (5,862,393)</u>	<u>\$ (739,422)</u>	<u>\$ (2,385,934)</u>	<u>\$ (2,724,320)</u>	<u>\$ (12,717)</u>	
9	<b>Normalized Sales Volumes (1/1/10 - 12/31/10)</b>		33,282,682	175,597,009	105,017,582	2,701,094	
10	<b>Proposed Temporary Surcharge (Credit)-Fixed Costs</b>		<u>\$ (0.02222)</u>	<u>\$ (0.01359)</u>	<u>\$ (0.02594)</u>	<u>\$ (0.00471)</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	\$ (12,210,476) <sup>(1)</sup>
3	Normalized Sales Volumes (1/1/10 - 12/31/10)	316,598,367
4	<b>Proposed Temporary Surcharge (Credit) - Variable Costs</b>	<u>\$ (0.03857)</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-10-03 (Account 1860-2120)	\$ (396,830) <sup>(2)</sup>
7	Lost and Unaccounted For Gas Amortization (Account 1860-2130)	422,028 <sup>(3)</sup>
8	(Over)/Under Collection of Lost and Unaccounted For Gas from INT-G-10-03	25,198
9	Lost and Unaccounted For Gas INT-G-11-01	(1,115,955) <sup>(4)</sup>
10	<b>Total Lost and Unaccounted For Gas Amounts Which Apply to RS-1, RS-2, and GS-1</b>	<u>\$ (1,090,757)</u>
11	Normalized Sales Volumes (1/1/10 - 12/31/10)	313,897,273
12	<b>Proposed Temporary Surcharge (Credit) - Lost and Unaccounted For Gas Costs</b>	<u>\$ (0.00347)</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-10-03 (Account 1860-2120)	\$ (150,901) <sup>(5)</sup>
15	Lost and Unaccounted For Gas Amortization (Account 1860-2140)	166,843 <sup>(6)</sup>
16	(Over)/Under Collection of Lost and Unaccounted For Gas from INT-G-10-03	15,942
17	Lost and Unaccounted For Gas INT-G-11-01	(371,989) <sup>(7)</sup>
18	<b>Total Lost and Unaccounted For Gas Amounts Which Apply to LV-1, T-3, T-4 and T-5</b>	<u>\$ (356,047)</u>
19	Normalized Sales Volumes (1/1/10 - 12/31/10)	222,658,322
20	<b>Proposed Temporary Surcharge (Credit) - Lost and Unaccounted For Gas Costs</b>	<u>\$ (0.00160)</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, 2010**

Line No.	Description (a)	Average Prices Effective per Case No. INT-G-10-03 Commission Order No. 32077			Proposed Adjustments Effective 10/1/2011			Proposed Average Prices Effective 10/1/2011			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	33,282,682	\$ 31,569,290	\$ 0.94852	\$ (1,618,870)	\$ (0.04864)	\$ 29,950,420	\$ 0.89988			-5.13%
3	RS-2 Residential	175,597,009	145,605,040	0.82920	(6,047,561)	(0.03444)	139,557,479	0.79476			-4.15%
4	GS-1 General Service	105,017,582	84,016,166	0.80002	(6,431,277)	(0.06124)	77,584,889	0.73878			-7.65%
5	LV-1 Large Volume	2,701,094	1,543,000	0.57125	(81,735)	(0.03026)	1,461,265	0.54099			-5.30%
6	Total Gas Sales	316,598,367	262,733,496	0.82986	(14,179,443)	(0.04479)	248,554,053	0.78507			-5.40%
7	T-3 Transportation	62,231,277	1,062,910	0.01708	(56,008)	(0.00090)	1,006,902	0.01618			-5.27%
8	T-4 Transportation	137,890,719	5,842,430	0.04237	(124,102)	(0.00090)	5,718,328	0.04147			-2.12%
9	T-5 Transportation (Demand)	660,840	556,778	0.84253	-	-	556,778	0.84253			0.00%
10	T-5 Transportation (Commodity)	19,835,232	34,910	0.00176	(17,852)	(0.00090)	17,058	0.00086			-51.14%
11	Total T-5	19,835,232	591,688	0.02983	(17,852)	(0.00090)	573,836	0.02893			-3.02%
12	Total Transportation	219,957,228	7,497,028	0.03408	(197,962)	(0.00090)	7,299,066	0.03318			-2.64%
13	Total	536,555,595	\$ 270,230,524	\$ 0.50364	\$ (14,377,405)	\$ (0.02880)	\$ 255,853,119	\$ 0.47684			-5.32%

<sup>(1)</sup> Demand volumes removed from the \$/therm calculations

**WORKPAPER NOS. 1-8**

**CASE NO. INT-G-11-01**

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**INTERMOUNTAIN GAS COMPANY**

**(9 pages)**

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

<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)
1	TF-1 Demand 1 Contract #1	412,537,600	\$ 0.038922	\$ 16,056,788
2	TF-1 Demand 1 Contract #2	25,550,000	0.053543	1,368,012
3	TF-1 Demand 1 Contract #3	73,000,000	0.037984	2,772,833
4	TF-1 Demand 1 Contract #4	23,542,500	0.037984	894,238
5	TF-1 Demand 1 Contract #5	24,353,200	0.037984	925,028
6	TF-1 Demand 1 Contract #6	36,500,000	0.037984	1,386,413
7	Total Annual Cost	<u>595,483,300</u>	<u>\$ 0.039301</u>	<u>\$ 23,403,312</u>

<u>Line No.</u>	<u>Transportation</u> (a)	<u>INT-G-11-01</u> <u>Annual Therms</u> (b)	<u>INT-G-11-01</u> <u>Prices</u> (c)	<u>INT-G-11-01</u> <u>Annual Cost</u> (d)
8	TF-1 Demand 1 Contract #1	413,667,840	\$ 0.038913	\$ 16,097,001
9	TF-1 Demand 1 Contract #2	25,620,000	0.053194	1,362,835
10	TF-1 Demand 1 Contract #3	73,200,000	0.037984	2,780,430
11	TF-1 Demand 1 Contract #4	23,607,000	0.037984	896,688
12	TF-1 Demand 1 Contract #5	49,106,220	0.037984	1,865,251
13	TF-1 Demand 1 Contract #6	36,600,000	0.037984	1,390,212
14	Total Annual Cost	<u>621,801,060</u>	<u>\$ 0.039229</u>	<u>\$ 24,392,417</u>

15 Total Annual Cost Difference (Row 14 minus Row 7) \$ 989,105 <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**

<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)
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	0.020132	591,969
4	TF-1 Demand 1 Contract #4	58,090,000	0.018992	1,103,245
5	TF-1 Demand 1 Contract #5	36,500,000	0.022790	831,835
6	TF-1 Demand 1 Contract #6	36,500,000	0.024851	907,062
7	TF-1 Demand 1 Contract #7	104,495,850	0.032286	3,373,753
8	Total Annual Cost	337,140,250	\$ 0.027039	\$ 9,115,836

<u>Line No.</u>	<u>Transportation</u> (a)	<u>INT-G-11-01</u> <u>Annual Therms</u> (b)	<u>INT-G-11-01</u> <u>Prices</u> (c)	<u>INT-G-11-01</u> <u>Annual Cost</u> (d)
9	TF-1 Demand 1 Contract #1	43,920,000	\$ 0.037984	\$ 1,668,258
10	TF-1 Demand 1 Contract #2	28,548,000	0.020895	596,508
11	TF-1 Demand 1 Contract #3	29,484,960	0.020147	594,030
12	TF-1 Demand 1 Contract #4	58,560,000	0.018992	1,112,171
13	TF-1 Demand 1 Contract #5	36,600,000	0.024690	903,642
14	TF-1 Demand 1 Contract #6	36,600,000	0.024690	903,642
15	TF-1 Demand 1 Contract #7	104,782,140	0.032286	3,383,034
16	Total Annual Cost	338,495,100	\$ 0.027065	\$ 9,161,285

17 **Total Annual Cost Difference (Row 16 minus Row 8)** **\$ 45,449** <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-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)
1	Upstream Agreement #1	189,697,800	\$ 0.019633	\$ 3,724,337
2	Upstream Agreement #2	149,132,660	0.008327	1,241,828
3	Upstream Agreement #3	155,025,220	0.016505	2,558,691
4	Upstream Agreement #4	300,519,100	0.019633	5,900,091
5	Upstream Agreement #5	292,792,050	0.008314	2,434,273
6	Upstream Agreement #6	153,957,000	0.013831	2,129,379
7	Total Annual Cost			<u>\$ 17,988,599</u>
8	Estimated Upstream Capacity Release Credits			<u>\$ (500,000)</u>
9	Total Annual Cost Including Capacity Release Credits			<u>\$ 17,488,599</u>

<u>Line No.</u>	<u>Transportation</u> (a)	<u>INT-G-11-01</u> <u>Annual Therms</u> (b)	<u>INT-G-11-01</u> <u>Prices</u> (c)	<u>INT-G-11-01</u> <u>Annual Cost</u> (d)
10	Upstream Agreement #1	190,217,520	\$ 0.016760	\$ 3,188,101
11	Upstream Agreement #2	149,664,020	0.009681	1,448,863
12	Upstream Agreement #3	155,553,660	0.017336	2,696,640
13	Upstream Agreement #4	301,155,780	0.016760	5,047,459
14	Upstream Agreement #5	293,524,680	0.009674	2,839,559
15	Upstream Agreement #6	160,127,480	0.013891	2,224,408
16	Total Annual Cost			<u>\$ 17,445,030</u>
17	Estimated Upstream Capacity Release Credits			<u>\$ (500,000)</u>
18	Total Annual Cost Including Capacity Release Credits			<u>\$ 16,945,030</u>
19	Total Annual Cost Difference (Row 18 minus Row 9)			<u>\$ (543,569)</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-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)
1	Demand Costs -				
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	Total Demand Costs	84,135,000 <sup>(3)</sup>		\$ 400,123	\$ 4,801,476
9	Cycling Costs -				
10	Clay Basin Cycling Costs	84,135,000	0.000749	\$ 63,010	\$ 756,120
11	Rexburg LNG Facility				
12	Transportation Reservation				\$ 0
13	Variable Transportation				0
14	Total Rexburg LNG Facility Costs				\$ 0
15	Storage Demand Charge Credit				\$ (2,217,184)
16	Total Costs Including Storage Credit				\$ 3,340,412

Line No.	Storage Facilities (a)	INT-G-11-01	INT-G-11-01	INT-G-11-01	INT-G-11-01
		Monthly Billing Determinant (b)	Prices (c)	Monthly Cost (d)	Annual Cost (e)
17	Demand Costs -				
18	Clay Basin I Reservation	266,250 <sup>(1)</sup>	\$ 0.285338	\$ 75,971	\$ 911,652
19	Clay Basin II Reservation	221,840 <sup>(1)</sup>	0.285338	63,299	759,588
20	Clay Basin III Reservation	213,010 <sup>(1)</sup>	0.285338	60,780	729,360
21	Clay Basin I Capacity	31,950,000 <sup>(2)</sup>	0.002378	75,977	911,724
22	Clay Basin II Capacity	26,625,000 <sup>(2)</sup>	0.002378	63,314	759,768
23	Clay Basin III Capacity	25,560,000 <sup>(2)</sup>	0.002378	60,782	729,384
24	Total Demand Costs	84,135,000 <sup>(3)</sup>		\$ 400,123	\$ 4,801,476
25	Cycling Costs -				
26	Clay Basin Cycling Costs	84,135,000	\$ 0.000741	\$ 62,305	\$ 747,665
27	Rexburg LNG Facility				
28	Transportation Reservation			\$ 17,813	\$ 213,750
29	Variable Transportation				21,000
30	Total Rexburg LNG Facility Costs				\$ 234,750
31	Estimated Storage Demand Charge Credit				\$ (2,700,000)
32	Total Costs Including Storage Credit				\$ 3,083,891
33	Total Annual Cost Difference Including Storage Credit (Row 32 minus Row 16)				\$ (256,521) <sup>(4)</sup>

<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-10-03:</u>					
2	Peak Day Therms	451,358	2,086,332	1,290,473	12,850	3,841,013
3	Percent of Total	<u>11.7510%</u>	<u>54.3172%</u>	<u>33.5972%</u>	<u>0.3345%</u>	100.0000%
4	<u>PROPOSED DEMAND ALLOCATORS PER CASE NO. INT-G-11-01:</u>					
5	Peak Day Usage Per Customer	7.12	9.67	42.87		
6	January 2011 Actual Customers	<u>64,211</u>	<u>218,218</u>	<u>30,293</u>		<u>312,722</u>
7	INT-G-11-01 Peak Day Therms (Line 5 multiplied by Line 6)	457,182	2,110,168	1,298,661	14,150 <sup>(1)</sup>	3,880,161
8	Percent of Total	<u>11.7826%</u>	<u>54.3834%</u>	<u>33.4693%</u>	<u>0.3647%</u>	100.0000%

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

INTERMOUNTAIN GAS COMPANY  
Analysis of Account 1860 Surcharges (Credits)  
Estimated September 30, 2011

Line No.	Description	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 10/1/10			\$ (15,629,976.50)		
3	Amortization in 1860.2020 as of 6/30/11		\$ 15,285,865.96			
4	Estimated Therm Sales 7/1 through 9/30/11	28,000,361				
5	Amortization Rate	\$ 0.05116	1,432,498.47			
6	Estimated Amortization in 1860.2020 at 9/30/11			16,718,364.43		
7	Estimated Balance in 1860.2010 at 9/30/11				\$ 1,088,387.93	
8	Deferred Gas Costs From Producers/Suppliers in 1860.2180 at 10/1/10			\$ 1,242,048.71		
9	Deferred Gas Costs From Producers/Suppliers in 1860.2180 through 6/30/11			(13,639,253.74)		
10	Estimated Deferred Costs in 1860.2180 from 7/1 through 9/30/11			(900,432.25)		
11	Estimated Balance in 1860.2180 at 9/30/11				(13,297,637.28)	
12	<b>Daily Gas Excess Sales Deferred in 1860.2240 at 6/30/11</b>					
13	Interest Deferred in 1860.2340 at 10/1/10			\$ 119.91		
14	Interest Deferred in 1860.2340 through 6/30/11			(970.75)		
15	Estimated Interest from 7/1 through 9/30/11			(375.42)		
16	Estimated Balance in 1860.2340 at 9/30/11				(1,226.26)	
17	<b>ESTIMATED ACCOUNT 1860 VARIABLE BALANCE AT 9/30/11</b>					
					\$	(12,210,475.61)
18	<b>ACCOUNT 1860 LOST AND UNACCOUNTED FOR AMOUNTS:</b>					
19	Core Cumulative Deferred Gas Balance in 1860.2120 as of 10/1/10		\$ (396,630.11)			
20	Industrial Cumulative Deferred Gas Balance in 1860.2120 as of 10/1/10		(150,900.92)			
21	Net Cumulative Deferred Gas Balance in 1860.2120 as of 10/1/10			\$ (547,731.03)		
22	Core Amortization in 1860.2130 as of 6/30/11		\$ 386,046.51			
23	Estimated Therm Sales 7/1 through 9/30/11	27,466,854				
24	Amortization Rate	\$ 0.00131	35,981.58			
25	Estimated Amortization in 1860.2130 at 9/30/11			422,028.09		
26	Industrial Amortization in 1860.2140 as of 6/30/11		\$ 133,362.01			
27	Estimated Therm Sales 7/1 through 9/30/11	47,829,386				
28	Amortization Rate	\$ 0.00070	33,480.57			
29	Estimated Amortization in 1860.2140 at 9/30/11			166,842.58		
30	Estimated Balance in 1860.2120 at 9/30/11				\$ 41,139.64	
31	Lost & Unaccounted For Gas Deferral in 1860.2150 at 10/1/10			\$ 18,120.99		
32	Total Lost & Unaccounted For Gas through 6/30/11	\$ (480,201.50)				
33	Estimated Lost & Unaccounted For Gas 7/1 through 9/30/11					
34	Estimated Total Lost & Unaccounted For Gas at 9/30/11		\$ (480,201.50)			
35	Base Rate Collection of Lost & Unaccounted For Gas through 6/30/11	\$ 888,983.59				
36	Estimated Base Rate Collection of Lost & Unaccounted For Gas 7/1 through 9/30/11	137,066.52				
37	Estimated Base Rate Collection of Lost & Unaccounted For Gas at 9/30/11		1,026,050.11			
38	Estimated Lost & Unaccounted For Deferral (Total less Base Rate Collection 10/1/10 through 9/30/11)			(1,506,251.61)		
39	Estimated Balance in 1860.2150 at 9/30/11			(1,488,130.62)		
40	Core Allocation of Lost & Unaccounted For Gas Deferral	75%		(1,116,097.97)		
41	Industrial Allocation of Lost & Unaccounted For Gas Deferral	25%		(372,032.66)		
42	Estimated Balance in 1860.2150 at 9/30/11				(1,488,130.63)	
43	Core Lost & Unaccounted For Interest Deferred in 1860.2420 at 10/1/10			\$ 62.19		
44	Core Lost & Unaccounted For Interest Deferred in 1860.2420 through 6/30/11			112.33		
45	Estimated Core Interest from 7/1 through 9/30/11			(31.71)		
46	Estimated Balance in 1860.2420 at 9/30/11				142.81	
47	Industrial Lost & Unaccounted For Interest Deferred in 1860.2360 at 10/1/10			\$ 20.95		
48	Industrial Lost & Unaccounted For Interest Deferred in 1860.2360 through 6/30/11			33.40		
49	Estimated Industrial Lost & Unaccounted For Interest from 7/1 through 9/30/11			(10.66)		
50	Estimated Balance in 1860.2360 at 9/30/11				43.69	
51	<b>ESTIMATED ACCOUNT 1860 LOST AND UNACCOUNTED FOR BALANCE AT 9/30/11</b>					
					\$	(1,446,804.49)
52	<b>ACCOUNT 1860 FIXED AMOUNTS:</b>					
53	Net Cumulative Deferred Gas Balance in 1860.2050 at 10/1/10			(2,079,149.03)		
54	RS-1 Deferred Gas Balance in 1860.2060 at 10/1/10		\$ (6,834.23)			
55	Amortization for RS-1 in 1860.2060 at 6/30/11		296,961.73			
56	Estimated RS-1 Therm Sales 7/1 through 9/30/11	1,467,482				
57	RS-1 Amortization Rate	\$ 0.00880	12,913.84			
58	Estimated RS-1 Balance in 1860.2060 at 9/30/11				303,061.34	
59	RS-2 Deferred Gas Balance in 1860.2070 at 10/1/10		\$ (5,379.98)			
60	Amortization for RS-2 in 1860.2070 at 6/30/11		1,622,711.55			
61	Estimated RS-2 Therm Sales 7/1 through 9/30/11	13,015,355				
62	RS-2 Amortization Rate	\$ 0.00971	126,379.10			
63	Estimated RS-2 Balance in 1860.2070 at 9/30/11				1,743,710.67	
64	GS-1 Deferred Gas Balance in 1860.2080 at 10/1/10		\$ 6,662.31			
65	Amortization for GS-1 in 1860.2080 at 6/30/11		133,821.53			
66	Estimated Therm Sales 7/1 through 9/30/11	12,984,017				
67	GS-1 Amortization Rate	\$ 0.00138	17,917.94			
68	Estimated GS-1 Balance in 1860.2080 at 9/30/11				158,401.78	
69	Industrial Deferred Gas Balance in 1860.2090 at 10/1/10		\$ (256.13)			
70	Amortization for LV-1 in 1860.2090 at 6/30/11		\$360.42			
71	Estimated LV-1 Block 1 & 2 Therm Sales 7/1 through 9/30/11	533,507				
72	LV-1 Amortization Rate	\$ 0.00017	90.70			
73	Estimated Industrial Balance in 1860.2090 at 9/30/11				214.99	
74	Estimated Cumulative Balance in 1860.2050 at 9/30/11				\$ 126,239.75	

INTERMOUNTAIN GAS COMPANY  
Analysis of Account 1860 Surcharges (Credits)  
Estimated September 30, 2011

Line No.	Description	Detail (b)	Detail (c)	Amount (d)	Sub-Total (e)	Total (f)
1	Fixed Cost Collection Deferred in 1860.2200 at 10/1/10			\$ 582,378.86		
2	Fixed Cost Collection Deferred in 1860.2200 through 6/30/11			(10,861,432.01)		
3	Estimated Fixed Cost Collection Deferred from 7/1 through 9/30/11			9,618,289.75		
4	Estimated Balance in 1860.2200 at 9/30/11				(660,763.60)	
5	Capacity Released/Purchased Deferred in 1860.2320 at 10/1/10			\$ (883,239.33)		
6	Capacity Released/Purchased Deferred in 1860.2320 through 6/30/11			(3,075,055.58)		
7	Estimated Capacity Released/Purchased Deferred from 7/1 through 9/30/11			(1,255,610.10)		
8	Estimated Balance in 1860.2320 at 9/30/11				(5,213,905.01)	
9	Interest in 1860.2430 at 10/1/10			\$ (70.81)		
10	Interest Deferred in 1860.2430 through 6/30/11			(863.95)		
11	Estimated Interest from 7/1 through 9/30/11			(295.52)		
12	Estimated Balance in 1860.2430 at 9/30/11				(1,030.28)	
13	Management of Pipeline Transportation Capacity Deferred in 1860.2530 at 10/1/10		\$ (55,411.45)			
14	Management of Pipeline Transportation Capacity Deferred in 1860.2530 through 6/30/11		(3,541,155.66)			
15	Estimated Deferral in 1860.2530 from 7/1 through 9/30/11		(507,894.00)			
16	Estimated Balance in 1860.2530 at 9/30/11			\$ (4,104,461.11)		
17	RS-1 Amortization in 1860.2540 at 6/30/11		\$ 449,496.08			
18	Estimated RS-1 Therm Sales from 7/1 through 9/30/11	1,467,482				
19	RS-1 Amortization Rate	\$ 0.01369	20,089.83			
20	Estimated RS-1 Amortization in 1860.2540 at 9/30/11		469,585.91			
21	RS-2 Amortization in 1860.2540 at 6/30/11		\$ 1,981,147.61			
22	Estimated RS-2 Therm Sales from 7/1 through 9/30/11	13,015,355				
23	RS-2 Amortization Rate	\$ 0.01192	155,143.03			
24	Estimated RS-2 Amortization in 1860.2540 at 9/30/11		2,136,290.64			
25	GS-1 Amortization in 1860.2540 at 6/30/11		\$ 1,208,524.16			
26	Estimated GS-1 Therm Sales from 7/1 through 9/30/11	12,984,017				
27	GS-1 Amortization Rate	\$ 0.01261	163,728.45			
28	Estimated GS-1 Amortization in 1860.2540 at 9/30/11		1,372,252.61			
29	Estimated Core Amortization in 1860.2540 at 9/30/11			3,976,129.16		
30	LV-1 Amortization in 1860.2550 at 6/30/11		\$ 10,783.18			
31	Estimated LV-1 Block 1&2 Therm Sales from 7/1 through 9/30/11	533,507				
32	LV-1 Amortization Rate	\$ 0.00490	2,614.18			
33	Estimated LV-1 Amortization in 1860.2550 at 9/30/11		13,397.36			
34	Estimated Industrial Amortization in 1860.2550 at 9/30/11			13,397.36		
35	Estimated Balance in 1860.2530 at 9/30/11				(112,834.59)	
36	ESTIMATED ACCOUNT 1860 FIXED BALANCE AT 9/30/11					\$ (5,862,393.73)
37	TOTAL DEFERRED ACCOUNT 1860 BALANCE					\$ (19,519,673.83)

**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 (1/1/10 - 12/31/10)	2,701,094	0	0	2,701,094
2	Blocks 1 and 2 Therm Sales	2,701,094	0		2,701,094
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>			\$	0.00843
5	LV-1 Therm Sales (1/1/10 - 12/31/10)				2,701,094
6	Annualized Adjustment (Line 4 multiplied by Line 5)			\$	<u>22,762</u>
7	Annualized Adjustment (Line 4 multiplied by Line 5)			\$	22,762
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)			\$	22,762
10	Block 1 and 2 Therms				2,701,094
11	Price Adjustment/Therm Block 1 and 2 (Line 9 divided by Line 10)			\$	0.00843
12	WACOG Commodity Charge Change <sup>(2)</sup>				(0.03869)
13	Total Price Adjustment/Therm Block 1 and Block 2			\$	<u>(0.03026)</u>
14	Price Adjustment/Therm Block 3 <sup>(3)</sup>			\$	(0.04017)
15	WACOG Commodity Charge Change <sup>(2)</sup>				(0.03869)
16	Eliminate INT-G-10-03 Variable Temporary				0.05186
17	Total Price Adjustment/Therm Block 3			\$	<u>(0.02700)</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-11-01 (Therms)</b>		
2	Projected Oct 10 - Sep 11 L&U (Therms)	(894,032)	
3	Estimated Oct 10 - Sep 11 Sales <sup>1</sup>	<u>563,763,803</u>	
4	Oct 10 - Sep 11 L&U Factor (line 2 divided by line 3)		<u><u>-0.159%</u></u>
5	<b>Lost and Unaccounted for Gas INT-G-11-01 (Dollars)</b>		
6	Lost & Unaccounted for Gas (1860-2150) <sup>2</sup>		\$ (480,202)
7	Estimated Oct 10 - Sep 11 Sales <sup>1</sup>	563,763,803	
8	L&U rate per therm embedded in base rates	<u>\$ 0.00182</u>	
9	Oct 10 - Sep 11 Collection of Lost & Unaccounted for Gas		<u>1,026,050</u>
10	Projected L&U (Over)/Under Collection (Line 6 minus Line 9)		<u><u>\$ (1,506,252)</u></u>


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<sup>1</sup> Estimated Oct 09 - Sep 10 Sales (Therms)	
RS-1	35,247,196
RS-2	181,799,847
GS-1	112,839,289
Industrial	<u>233,877,471</u>
Total Sales	<u><u>563,763,803</u></u>

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