

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

<b>IN THE MATTER OF INTERMOUNTAIN</b>	)	
<b>GAS COMPANY'S APPLICATION FOR AN</b>	)	<b>CASE NO. INT-G-15-03</b>
<b>ACCOUNTING ORDER REGARDING THE</b>	)	
<b>TREATMENT OF CERTAIN REGULATORY</b>	)	<b>NOTICE OF APPLICATION</b>
<b>EXPENSES.</b>	)	
	)	<b>NOTICE OF</b>
	)	<b>MODIFIED PROCEDURE</b>
	)	
	)	<b>ORDER NO. 33406</b>

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On October 9, 2015, Intermountain Gas Company applied for an accounting order authorizing it to defer and record, as a regulatory asset, expenses it incurs to prepare for and present its next general rate case. The Company is not asking the Commission to guarantee that the Company ultimately will recover these costs; the Company simply proposes an accounting treatment that would let the Company track those costs and then argue for their recovery at a later date when it seeks a rate increase. The Company asks that the Commission process the case by Modified Procedure, with the proposed accounting treatment to be effective as of November 1, 2015.<sup>1</sup>

With this Order, the Commission provides notice of the Application, and invites interested persons to submit written comments.

**NOTICE OF APPLICATION**

YOU ARE HEREBY NOTIFIED that in its Application, the Company explains that it has not filed a general rate case since 1985 (*see* Case No. U-1034-122). The Company states, however, that it expects to file a general rate case in the next 12 months.

YOU ARE FURTHER NOTIFIED that the Company states that it lacks the necessary staff to prepare and present the expected rate case, and that it will thus need to retain outside consultants. The Company thus seeks an accounting order allowing it to record its consultant-

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<sup>1</sup> This Application requests an accounting order and not changes to rates or rules. Thus, suspension of the proposed November 1, 2015 effective date under Rule 123 of the Commission's Rules of Procedure does not apply, even though the Commission's order may issue after that date. *See* IDAPA 31.01.01.123 (Proposed Changes to Rates or Rules – Effective Date – Notice of Application – Suspension). If the Commission's order issues after the proposed November 1, 2015 effective date, the order can still approve the proposed accounting treatment, if appropriate, effective as of November 1, 2015.

related expenses as a regulatory asset so it will have the opportunity to ask the Commission to let it recover those expenses in the future. As noted above, while the Company is asking to track those expenses for possible future recovery, the Company's Application does not seek to recover those expenses, or increase rates, at this time.

YOU ARE FURTHER NOTIFIED that the Application and its exhibits have been filed with the Commission and are available for public inspection during regular business hours at the Commission offices. These documents are also available on the Commission's web site at [www.puc.idaho.gov](http://www.puc.idaho.gov). Click on the "File Room" tab at the top of the page, scroll down to "Natural Gas Cases," and click on the case number as shown on the front of this document.

YOU ARE FURTHER NOTIFIED that all proceedings in this case will be held pursuant to the Commission's jurisdiction under Title 61 of the Idaho Code and specifically *Idaho Code* §§ 61-501 and -524. The Commission may enter any final Order consistent with its authority under Title 61.

YOU ARE FURTHER NOTIFIED that all proceedings in this matter will be conducted pursuant to the Commission's Rules of Procedure, IDAPA 31.01.01.000 *et seq.*

#### **NOTICE OF MODIFIED PROCEDURE**

YOU ARE FURTHER NOTIFIED that the Commission has determined that the public interest may not require a formal hearing in this matter, and that it will proceed under Modified Procedure pursuant to Rules 201 through 204 of the Idaho Public Utilities Commission's Rules of Procedure. *See* IDAPA 31.01.01.201 through .204. The Commission notes that Modified Procedure and written comments have proven to be an effective means for obtaining public input and participation.

YOU ARE FURTHER NOTIFIED that any person desiring to state a position on the Company's Application may file a written comment in support or opposition with the Commission **no later than November 17, 2015**. The comment must contain a statement of reasons supporting the comment. Persons desiring a hearing must specifically request a hearing in their written comments. Written comments concerning the Application shall be mailed to the Commission and the Company at the addresses reflected below:

Commission Secretary  
Idaho Public Utilities Commission  
PO Box 83720  
Boise, ID 83720-0074

Street Address for Express Mail:

472 W. Washington Street  
Boise, ID 83702-5918

Michael P. McGrath  
Director – Regulatory Affairs  
Intermountain Gas Company  
PO Box 7608  
Boise, ID 83707

Ronald L. Williams  
Williams Bradbury PC  
1015 W. Hays St  
Boise, Idaho 83702

These comments should contain the case caption and case number shown on the first page of this document. Persons desiring to submit comments via e-mail may do so by accessing the Commission's home page located at [www.puc.idaho.gov](http://www.puc.idaho.gov). Scroll to the "Consumers" tab, click the "Utility Case Comment or Question Form," and complete the form using the case number as it appears on the front of this document.

YOU ARE FURTHER NOTIFIED that the Company shall file reply comments, if necessary, **no later than November 24, 2015.**

YOU ARE FURTHER NOTIFIED that if no written comments or protests are received within the time limit set, the Commission will consider this matter on its merits and enter its Order without a formal hearing. If written comments are received within the time limit set, the Commission will consider them and, in its discretion, may set the same for formal hearing.

### **ORDER**

IT IS HEREBY ORDERED that this case be processed under Modified Procedure. Interested persons may file written comments no later than November 17, 2015. The Company may file a reply, if any, no later than November 24, 2015.

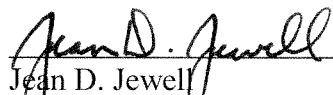
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 27<sup>th</sup>  
day of October 2015.

  
PAUL KJELLANDER, PRESIDENT

  
MARSHA H. SMITH, COMMISSIONER

  
KRISTINE RAPER, COMMISSIONER

ATTEST:

  
Jean D. Jewell  
Commission Secretary

O:INT-G-15-03\_kk