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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF)
INTERMOUNTAIN GAS COMPANY FOR)
THE AUTHORITY TO CHANGE ITS RATES) Case No. INT-G-16-02
AND CHARGES FOR NATURAL GAS)
SERVICE TO NATURAL GAS CUSTOMERS)
IN THE STATE OF IDAHO)
_____)

EXHIBIT 23

**Class Cost of Service Study
External Allocation Factors**

Name	Description		Total	RS	GS	LV-1	T-3	T-4
DEMAND ALLOCATORS								
PDAY	Peak Day	CAP	4,011,191	49.64%	24.66%	0.48%	0.00%	25.22%
	December 31, 2016			1,991,202	989,168	19,369	-	1,011,452
PK_AVG	Peak & Average	CAP	1	42.09%	21.06%	0.70%	2.73%	33.42%
	December 31, 2016			0.42	0.21	0.01	0.03	0.33
PA_GP_II	Peak & Average Group II	CAP	1	0.00%	36.37%	1.21%	4.71%	57.71%
	December 31, 2016			-	0.21	0.01	0.03	0.33
CUSTOMER ALLOCATORS								
WEIGHTED	Weighted customer (meter cost)	CUS	1	75.71%	23.68%	0.07%	0.06%	0.48%
	December 31, 2016			0.76	0.24	0.00	0.001	0.005
WEIGHTED2	Weighted customer group 2	CUS	0	0.00%	83.45%	1.82%	1.74%	13.00%
	December 31, 2016			-	0.03	0.00	0.001	0.004
WEIGHTED1	Weighted customer group 1	CUS	1	78.22%	21.70%	0.01%	0.00%	0.07%
	December 31, 2016			0.76	0.21	0.00	0.00003	0.00067
SALES	SALES	CUS	2,980,370	66.81%	33.19%	0.00%	0.00%	0.00%
	December 31, 2016			1,991,202	989,168	-	-	-
CUSTS	No. of Customers	CUS	4,089,148	90.53%	9.44%	0.01%	0.00%	0.028%
	December 31, 2016			3,701,803	385,898	217	72	1,158
UNCOL	Uncollectible Expense	CUS	1	86.42%	13.53%	0.01%	0.00%	0.04%
	December 31, 2016			0.86	0.14	0.00	0.00	0.00
COMMODITY ALLOCATORS								
FCOG	Fixed Cost of Gas	COM	62,387,552	66.84%	32.12%	1.04%	0.00%	0.00%
	December 31, 2016			41,697,617	20,040,806	649,129	-	-
VCOG	Variable Cost of Gas	COM	106,435,107	65.30%	33.14%	1.95%	-0.01%	-0.37%
	December 31, 2016			69,499,313	35,271,794	2,074,834	(13,435)	(397,399)
THERMS	Therms	COM	651,399,403	32.67%	16.58%	0.97%	6.13%	43.66%
	December 31, 2016			212,787,060	107,972,664	6,317,560	39,909,287	284,412,832
RS_REV	Revenues	COM	251,900,147	65.28%	29.71%	1.24%	0.28%	3.49%
	December 31, 2016			164,429,181	74,843,065	3,127,950	714,239	8,785,712
REV_OTHER	Other Revenue	COM	407,116,476	70.62%	22.44%	0.20%	0.00%	6.74%
	December 31, 2016			287,518,338	91,352,194	802,951	-	27,442,993

Class Cost of Service Study
Internal Allocators

Internal Allocators							
Allocator Name	Description	Total	RS	GS	LV-1	T-3	T-4
RB_PLT_ST_OR	Storage Plant Percent	22,575,250 100.00%	11,206,618 49.64%	5,567,103 24.66%	109,012 0.48%	- 0.00%	5,692,517 25.22%
RB_PLT_TR_ORIG	Transmission Plant Percent	71,978,519 100.00%	35,730,977 49.64%	17,750,052 24.66%	347,573 0.48%	- 0.00%	18,149,918 25.22%
RB_PLT_DI_ORIG	Distribution Plant Percent	407,663,702 100.00%	287,518,338 70.53%	91,352,194 22.41%	802,951 0.20%	547,226 0.13%	27,442,993 6.73%
RB_PLT_??_OR	Stor., Trans., Distr. Plant Percent	502,217,471 100.00%	334,455,932 66.60%	114,669,349 22.83%	1,259,536 0.25%	547,226 0.11%	51,285,428 10.21%
RB_PLTINT_OR	Intangible Plant Percent	41,082,525 100.00%	27,359,480 66.60%	9,380,233 22.83%	103,028 0.25%	44,763 0.11%	4,195,020 10.21%
RB_PLTGEN_ORIG	General Plant Percent	52,765,561 100.00%	35,139,667 66.60%	12,047,754 22.83%	132,333 0.25%	57,494 0.11%	5,388,312 10.21%
RB_PLT???_OR	Total Plant Percent	596,065,557 100.00%	396,955,080 66.60%	136,097,336 22.83%	1,494,898 0.25%	649,483 0.11%	60,868,760 10.21%
RB_PLT???_ORIG	Trans., Distr., Gen. Plant Percent	532,407,782 100.00%	358,388,982 67.31%	121,149,999 22.76%	1,282,857 0.24%	604,720 0.11%	50,981,223 9.58%
RB_PLT_ST	Storage Plant less depr. Percent	11,167,487 100.00%	5,543,671 49.64%	2,753,925 24.66%	53,926 0.48%	- 0.00%	2,815,965 25.22%
RB_PLT_TR	Transmission Plant less depr. Percent	30,687,511 100.00%	15,233,639 49.64%	7,567,604 24.66%	148,185 0.48%	- 0.00%	7,738,084 25.22%
RB_PLT_DI	Distribution Plant less depr. Percent	178,417,994 100.00%	125,835,204 70.53%	39,981,178 22.41%	351,419 0.20%	239,499 0.13%	12,010,694 6.73%
RB_PLT_?	Stor., Trans., Distr. less depr. Percent	220,272,992 100.00%	146,612,513 66.56%	50,302,707 22.84%	553,531 0.25%	239,499 0.11%	22,564,742 10.24%
RB_PLTINT	Intangible less depr. Percent	36,958,043 100.00%	24,612,724 66.60%	8,438,504 22.83%	92,685 0.25%	40,269 0.11%	3,773,861 10.21%
RB_PLTGEN	General less depr. Percent	30,383,675 100.00%	20,234,263 66.60%	6,937,386 22.83%	76,201 0.25%	33,107 0.11%	3,102,719 10.21%
RB	Total Rate Base Percent	236,926,494 100.00%	156,718,272 66.15%	54,354,566 22.94%	609,397 0.26%	260,549 0.11%	24,983,710 10.54%
RB_PLT	Plant-in-service less depr. Percent	287,614,710 100.00%	191,459,500 66.57%	65,678,597 22.84%	722,416 0.25%	312,874 0.11%	29,441,322 10.24%
CUSTOM	Customer O & M Percent	86,874,739 100.00%	56,292,553 64.80%	23,937,754 27.55%	259,690 0.30%	237,675 0.27%	6,147,066 7.08%
EXP_CUST_ACCTA	Customer Accounts Labor Expense Percent	12,000,590 100.00%	9,086,168 75.71%	2,841,454 23.68%	8,012 0.07%	7,001 0.06%	57,955 0.48%
LA	Labor Percent	19,963,525 100.00%	12,560,559 62.92%	6,115,555 30.63%	68,118 0.34%	74,427 0.37%	1,144,866 5.73%
LACA	Labor - Operations Percent	7,731,439 100.00%	4,334,142 56.06%	2,932,555 37.93%	40,563 0.52%	36,478 0.47%	387,701 5.01%
LADA	Labor - Maintenance Percent	1,797,685 100.00%	988,627 54.99%	431,066 23.98%	7,397 0.41%	22,306 1.24%	348,288 19.37%
OMCUSTEXP	O&M Percent	72,786,799 100.00%	47,131,436 64.75%	20,015,895 27.50%	217,758 0.30%	197,142 0.27%	5,224,568 7.18%
NADM	Non labor Maintenance Percent	3,580,741 100.00%	2,229,776 62.27%	823,716 23.00%	10,640 0.30%	28,771 0.80%	487,839 13.62%