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Attorneys for Intermountain Gas Company

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 12

Intermountain Gas Company
Rate Base - 13-Month Average
For the Test Year Ending December 31, 2016^[1]

Line No.	Description	Company Unadjusted Rate Base	Company Adjustments	Company Adjusted Rate Base
	(a)	(b)	(c)	(d)
1	Gas Plant in Service:			
2	Original Cost ^[2]	\$ 612,621,131	\$ (16,555,572)	\$ 596,065,559
3	Less Accumulated Depreciation ^[3]	<u>(312,607,666)</u>	<u>4,156,820</u>	<u>(308,450,846)</u>
4	Net Gas Plant in Service	300,013,465	(12,398,752)	287,614,713
5	Materials & Supplies Inventory ^[4]	3,149,131	-	3,149,131
6	Gas Storage Inventory ^[5]	4,055,522	(859,909)	3,195,613
7	Cash Working Capital ^[6]	1,032,688	-	1,032,688
8	Accumulated Deferred Income Taxes ^[7]	(63,356,335)	13,183,858	(50,172,477)
9	Advances in Aid of Construction ^[8]	<u>(7,893,171)</u>	<u>-</u>	<u>(7,893,171)</u>
10	Rate Base	<u>\$ 237,001,300</u>	<u>\$ (74,803)</u>	<u>\$ 236,926,497</u>

NOTES

[1] Test Year ending December 31, 2016 is composed of actual financial data from January 1 - June 30, 2016 and forecasted financial data from July 1, 2016 - December 31, 2016.

[2] See Exhibit No. 13, Page 1.

[3] See Exhibit No. 13, Page 2.

[4] See Exhibit No. 13, Page 3.

[5] See Exhibit No. 13, Page 4.

[6] See Exhibit No. 13, Page 5.

[7] See Exhibit No. 13, Page 6.

[8] See Exhibit No. 13, Page 7.

Intermountain Gas Company
Adjustments to Rate Base
 For the Test Year Ending December 31, 2016^[1]

Line No.	Description (a)	ARO Adjustment ^[2] (b)	RWIP Adjustment ^[3] (c)	Non-Utility Storage Adjustment ^[4] (d)	Utility Storage Adjustment ^[4] (e)	Idaho Deferred Taxes Adjustment ^[5] (f)	CWIP Adjustment ^[5] (g)	FAS109 Adjustment ^[5] (h)	Gross-Up Adjustment ^[5] (i)	Section 1031 Like-Kind Exchange Adjustment ^[5] (j)	Contributions in Aid of Construction Adjustment ^[5] (k)	Uniform Capitalization Adjustment ^[5] (l)	Total Rate Base Adjustments (m)
1	Gas Plant in Service:												
2	Original Cost	\$ (16,555,572)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,555,572)
3	Less Accumulated Depreciation	4,303,085	(146,265)	-	-	-	-	-	-	-	-	-	4,156,820
4	Net Gas Plant in Service	(12,252,487)	(146,265)	-	-	-	-	-	-	-	-	-	(12,398,752)
5	Materials & Supplies Inventory	-	-	(856,019)	(3,890)	-	-	-	-	-	-	-	(859,909)
6	Gas Storage Inventory	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	-	-	-	-	-	-	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes	-	-	-	-	8,933,012	(7,311)	(2,118,305)	3,268,513	115,672	2,762,610	229,667	13,183,858
9	Advances in Aid of Construction	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base	\$ (12,252,487)	\$ (146,265)	\$ (856,019)	\$ (3,890)	\$ 8,933,012	\$ (7,311)	\$ (2,118,305)	\$ 3,268,513	\$ 115,672	\$ 2,762,610	\$ 229,667	\$ (74,803)

NOTES

[1] Test Year ending December 31, 2016 is composed of actual financial data from January 1 - June 30, 2016 and forecasted financial data from July 1, 2016 - December 31, 2016.

[2] See Exhibit No. 13, Page 1, Column (c) and Exhibit 13, Page 2, Column (c).

[3] See Exhibit No. 13, Page 2, Column (d).

[4] See Exhibit No. 13, Page 4, Columns (c) and (d).

[5] See Exhibit No. 13, Page 6, Columns (c), (d), (e), (f), (g), (h), and (i).