

Ronald L. Williams, ISB No. 3034
Williams Bradbury, P.C.
1015 W. Hays St.
Boise, ID 83702
Telephone: (208) 344-6633
Email: ron@williamsbradbury.com

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 07

Intermountain Gas Company
Gas Plant in Service - Original Cost
For the Test Year Ending December 31, 2016^[1]

Line No.	Month	Gas Plant in Service a/c 1010 and 1060	Average Balance
	(a)	(b)	(c)
1	December 2015	\$ 599,920,846	
2			\$ 600,758,812
3	January 2016	601,596,777	
4			602,705,226
5	February	603,813,675	
6			603,648,203
7	March	603,482,731	
8			604,160,811
9	April	604,838,891	
10			605,821,207
11	May	606,803,522	
12			608,210,049
13	June	609,616,576	
14			611,553,277
15	July	613,489,977	
16			615,278,112
17	August	617,066,247	
18			618,971,228
19	September	620,876,208	
20			623,178,195
21	October	625,480,182	
22			626,557,555
23	November	627,634,927	
24			630,610,898
25	December	633,586,869	
			-
26			7,351,453,573
27			12
28			<u>\$ 612,621,131</u>

NOTES

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

Intermountain Gas Company
Accumulated Depreciation - Gas Plant in Service
For the Test Year Ending December 31, 2016^[1]

Line No.	Month	Accumulated Provision	
		for Depreciation a/c 1080 and 1110	Average Balance
	(a)	(b)	(c)
1	December 2015	\$ (304,247,389)	
2			\$ (304,725,374)
3	January 2016	(305,203,358)	
4			(306,348,712)
5	February	(307,494,066)	
6			(307,805,967)
7	March	(308,117,867)	
8			(308,733,854)
9	April	(309,349,841)	
10			(309,884,447)
11	May	(310,419,053)	
12			(310,899,572)
13	June	(311,380,090)	
14			(312,338,546)
15	July	(313,297,002)	
16			(314,268,020)
17	August	(315,239,037)	
18			(316,217,660)
19	September	(317,196,283)	
20			(318,178,370)
21	October	(319,160,456)	
22			(320,156,747)
23	November	(321,153,038)	
24			(321,734,715)
25	December	(322,316,392)	
			-
26			(3,751,291,984)
27			12
28			\$ (312,607,666)

NOTES

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

Intermountain Gas Company
Materials & Supplies Inventory
For the Test Year Ending December 31, 2016^[1]

Line No.	Month	Plant Materials &		Month End Total	Average Balance
		Operating Supplies a/c 1540	Undistributed Stores a/c 1630		
	(a)	(b)	(c)	(d)	(e)
1	December 2015	\$ 2,920,938	\$ -	\$ 2,920,938	
2					\$ 2,988,021
3	January 2016	3,048,127	6,977	3,055,104	
4					3,087,336
5	February	3,103,015	16,553	3,119,568	
6					3,102,734
7	March	3,078,240	7,660	3,085,900	
8					3,176,885
9	April	3,221,312	46,558	3,267,870	
10					3,303,353
11	May	3,297,913	40,922	3,338,835	
12					3,277,147
13	June	3,235,382	(19,924)	3,215,458	
14					3,191,666
15	July	3,066,424	101,450	3,167,874	
16					3,216,868
17	August	3,167,364	98,497	3,265,861	
18					3,207,242
19	September	3,111,774	36,849	3,148,623	
20					3,143,675
21	October	3,128,634	10,093	3,138,727	
22					3,152,874
23	November	3,163,030	3,990	3,167,020	
24					2,941,776
25	December	2,716,531	-	2,716,531	
26				Total	37,789,577
27				Divided by	12
28				Average Balance	\$ 3,149,131

NOTES

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

Intermountain Gas Company
Gas Storage Inventory
For the Test Year Ending December 31, 2016^[1]

Line No.	Month	Gas Storage a/c 1642	Average Balance
	(a)	(b)	(c)
1	December 2015	\$ 3,187,218	
2			\$ 3,137,882
3	January 2016	3,088,545	
4			3,042,657
5	February	2,996,769	
6			2,911,449
7	March	2,826,129	
8			3,055,486
9	April	3,284,842	
10			3,352,956
11	May	3,421,070	
12			3,450,450
13	June	3,479,830	
14			3,806,338
15	July	4,132,846	
16			4,455,187
17	August	4,777,528	
18			5,113,417
19	September	5,449,306	
20			5,404,896
21	October	5,360,486	
22			5,415,819
23	November	5,471,151	
24			5,519,732
25	December	5,568,313	
			-
26			48,666,269
27			12
28			<u>\$ 4,055,522</u>

NOTES

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

Intermountain Gas Company
Deferred Income Taxes
For the Test Year Ending December 31, 2016^[1]

Line No.	Month	Accumulated Deferred	
		Income Taxes a/c 2820	Average Balance
	(a)	(b)	(c)
1	December 2015	\$ (63,327,538)	
2			\$ (63,323,363)
3	January 2016	(63,319,187)	
4			(63,307,134)
5	February	(63,295,080)	
6			(63,270,191)
7	March	(63,245,301)	
8			(63,218,584)
9	April	(63,191,866)	
10			(63,187,509)
11	May	(63,183,151)	
12			(63,287,946)
13	June	(63,392,741)	
14			(63,401,765)
15	July	(63,410,788)	
16			(63,419,812)
17	August	(63,428,835)	
18			(63,437,859)
19	September	(63,446,882)	
20			(63,455,906)
21	October	(63,464,929)	
22			(63,473,953)
23	November	(63,482,976)	
24			(63,491,999)
25	December	(63,501,022)	
			-
26			(760,276,021)
27			12
28			\$ (63,356,335)

NOTES

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

Intermountain Gas Company
Advances in Aid of Construction
For the Test Year Ending December 31, 2016^[1]

Line No.	Month	Advances in Aid of Construction	
		a/c 2520	Average Balance
	(a)	(b)	(c)
1	December 2015	\$ (8,035,657)	
2			\$ (8,025,639)
3	January 2016	(8,015,621)	
4			(8,053,447)
5	February	(8,091,272)	
6			(8,074,315)
7	March	(8,057,357)	
8			(8,066,617)
9	April	(8,075,877)	
10			(8,107,717)
11	May	(8,139,557)	
12			(8,214,225)
13	June	(8,288,892)	
14			(8,093,879)
15	July	(7,898,865)	
16			(7,718,432)
17	August	(7,537,999)	
18			(7,568,110)
19	September	(7,598,221)	
20			(7,605,557)
21	October	(7,612,892)	
22			(7,596,511)
23	November	(7,580,129)	
24			(7,593,605)
25	December	(7,607,080)	
			-
26		Total	(94,718,054)
27		Divided by	12
28		Average Balance	\$ (7,893,171)

NOTES

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