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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 31**

**Rate Schedule RS  
RESIDENTIAL SERVICE**

**APPLICABILITY:**

Applicable to any customer using natural gas for residential purposes.

**RATE:**

Monthly minimum charge is the customer charge.

Customer Charge:	\$10.00 per bill
Per Therm Charge:	\$0.63476*

\*Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment	(\$0.00828)
	2) Weighted average cost of gas	\$0.32764
	3) Gas transportation cost	\$0.20275
Distribution Cost:		\$0.11265

**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 Schedule.

**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.

Name  
of Utility

**Intermountain Gas Company**

**Rate Schedule GS-1  
GENERAL SERVICE**

**APPLICABILITY:**

Applicable to customers whose requirements for natural gas do not exceed 2,000 therms per day, at any point on the 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.

Customer Charge:	\$35.00 per bill			
Per Therm Charge:	Block One:	First	200 therms per bill @	\$0.62243*
	Block Two:	Next	1,800 therms per bill @	\$0.60829*
	Block Three:	Next	8,000 therms per bill @	\$0.59464*
	Block Four:	Over	10,000 therms per bill @	\$0.58667*

\*Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment	(\$0.01323)
	2) Weighted average cost of gas	\$0.32764
	3) Gas transportation cost	\$0.19726

Distribution Cost:	Block One:	First	200 therms per bill @	\$0.11076
	Block Two:	Next	1,800 therms per bill @	\$0.09662
	Block Three:	Next	8,000 therms per bill @	\$0.08297
	Block Four:	Over	10,000 therms per bill @	\$0.07500

**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:	\$35.00 per bill		
Per Therm Charge:	Block One:	First 10,000 therms per bill @	\$0.59464*
	Block Two:	Over 10,000 therms per bill @	\$0.58667*
*Includes the following:			
Cost of Gas:	1) Temporary purchased gas cost adjustment		(\$0.01323)
	2) Weighted average cost of gas		\$0.32764
	3) Gas transportation cost		\$0.19726
Distribution Cost:	Block One:	First 10,000 therms per bill @	\$0.08297
	Block Two:	Over 10,000 therms per bill @	\$0.07500

**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 Schedule.

**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.

**BILLING ADJUSTMENTS:**

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 paid 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.

**Rate Schedule IS-R  
RESIDENTIAL INTERRUPTIBLE SNOWMELT SERVICE**

**APPLICABILITY:**

Applicable to any residential customer otherwise eligible to receive service under Rate Schedule RS who has added natural gas snowmelt equipment after 6/1/2010. The intended use of the snowmelt equipment is 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.

Customer Charge: \$10.00 per bill

Per Therm Charge: \$0.63476\*

\*Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment	(\$0.00828)
	2) Weighted average cost of gas	\$0.32764
	3) Gas transportation cost	\$0.20275

Distribution Cost: \$0.11265

**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 Schedule.

**Rate Schedule IS-C  
SMALL COMMERCIAL INTERRUPTIBLE SNOWMELT SERVICE**

**APPLICABILITY:**

Applicable to any customer otherwise eligible to receive gas service under Rate Schedule GS-1 who has added natural gas snowmelt equipment after 6/1/2010. The intended use of the snowmelt equipment is 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.

Customer Charge:	\$35.00 per bill			
Per Therm Charge:	Block One:	First	200 therms per bill @	\$0.62243*
	Block Two:	Next	1,800 therms per bill @	\$0.60829*
	Block Three:	Next	8,000 therms per bill @	\$0.59464*
	Block Four:	Over	10,000 therms per bill @	\$0.58667*
*Includes the following:				
Cost of Gas:	1) Temporary purchased gas cost adjustment			(\$0.01323)
	2) Weighted average cost of gas			\$0.32764
	3) Gas transportation cost			\$0.19726
Distribution Charge:	Block One:	First	200 therms per bill @	\$0.11076*
	Block Two:	Next	1,800 therms per bill @	\$0.09662*
	Block Three:	Next	8,000 therms per bill @	\$0.08297*
	Block Four:	Over	10,000 therms per bill @	\$0.07500*

## 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 customer not previously served under this schedule 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:

Demand Charge:	\$0.30000 per MDFQ therm			
Per Therm Charge:	Block One:	First	250,000 therms per bill @	\$0.45149*
	Block Two:	Next	500,000 therms per bill @	\$0.43889*
	Block Three:	Over	750,000 therms per bill @	\$0.32977*

\*Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment			
	Block One and Two			(\$0.02707)
	Block Three			\$0.00017
	2) Weighted average cost of gas			\$0.32764
	3) Gas transportation cost (Block One and Two only)			\$0.12999
Distribution Cost:	Block One:	First	250,000 therms per bill @	\$0.02093
	Block Two:	Next	500,000 therms per bill @	\$0.00833
	Block Three:	Over	750,000 therms per bill @	\$0.00196

### 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 Schedule.

### 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.
- The customer shall negotiate with the Company, a mutually agreeable Maximum Daily Firm Quantity (MDFQ) amount, which will be stated in and will be in effect throughout the term of the service contract.

In the event the Customer requires daily usage in excess of the MDFQ, and subject to the availability of firm interstate transportation to serve Intermountain's system, all such excess usage will be billed under rate schedule LV-1. Additionally, all excess MDFQ above the customer's contracted MDFQ for the month will be billed at the monthly Demand Charge rate.

Name  
of Utility **Intermountain Gas Company**

**Rate Schedule LV-1  
LARGE VOLUME FIRM SALES SERVICE  
(Continued)**

3. The monthly demand charge will be equal to the MDFQ times the demand charge rate. Demand charge relief will be afforded to those LV-1 customers when circumstances impacted by force majeure events prevent the Company from delivering natural gas to the customer's meter.
4. Embedded in this service is the cost of purchased gas per the Company's PGA, firm interstate pipeline reservation charges, and distribution system costs.

**BILLING ADJUSTMENTS:**

1. Any LV-1 customer who exits the LV-1 service will pay to Intermountain Gas Company, upon exiting the LV-1 service, all Purchased Gas Cost ("PGA") related costs incurred on the customer's behalf not paid by the customer during the LV-1 contract period. Any LV-1 customer who has exited the LV-1 service will have refunded to them, upon exiting the LV-1 service, any PGA related credits attributable to the customer during the said contract period.
2. In the event that total deliveries to any existing customer within the most recent 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.

In the event that total deliveries to any new customer did not meet the 200,000 therm threshold during the current contract period, an additional amount shall be billed. The additional amount shall be calculated by billing the customer's total usage during that contract period at the Rate Schedule GS-1 Block 3 rate, and then subtracting the amounts previously billed during the annual contract period. The customer's future eligibility for the LV-1 Rate Schedule will be renegotiated with the Company.

Name  
of Utility

**Intermountain Gas Company**

**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:**

Per Therm Charge:	Block One:	First	100,000 therms transported @ \$0.01414*
	Block Two:	Next	50,000 therms transported @ \$0.00519*
	Block Three:	Over	150,000 therms transported @ \$0.00132*

\*Includes temporary purchased gas cost adjustment of \$(0.00095)

**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 Schedule.

**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 immediately curtail or interrupt its operations during periods of capacity constraints on the Company's 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 T-4 customer electing this schedule may concurrently utilize Rate Schedule T-3 on the same or contiguous property.

Exhibit No. 31

Issued by: **Intermountain Gas Company**

By: Michael P. McGrath

Effective: September 12, 2016

Title: Director – Regulatory Affairs

Case No. INT-G-16-02

M. McGrath, IGC

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**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:**

Demand Charge: \$0.27923 per MDFQ therm\*

Per Therm Charge:           Block One:    First     250,000 therms transported @ \$0.01473  
  Block Two:   Next     500,000 therms transported @ \$0.00520  
  Block Three: Over     750,000 therms transported @ \$0.00160

\*Includes temporary purchased gas cost adjustment of \$(0.02077)

**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 Schedule.

**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 negotiate with the Company, a mutually agreeable Maximum Daily Firm Quantity (MDFQ), which will be stated in and in effect throughout the term of the service contract.
5. The monthly demand charge will be equal to the MDFQ times the demand charge rate. Demand charge relief will be afforded to those T-4 customers when circumstances impacted by force majeure events prevent the Company from delivering natural gas to the customer's meter.
6. An existing LV-1 or T-3 customer electing this schedule may concurrently utilize Rate Schedule T-4 on the customer's same or contiguous property.

**Rate Schedule T-4**  
**FIRM DISTRIBUTION ONLY TRANSPORTATION SERVICE**  
(Continued)

**BILLING ADJUSTMENTS:**

1. In the event that total deliveries to any existing T-4 customer within the most recent 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.

In the event that total deliveries to any new T-4 customer did not meet the 200,000 therm threshold during the current contract period, an additional amount shall be billed. The additional amount shall be calculated by billing the customer's total usage during that contract period at the Rate Schedule GS-1 Block 3 rate, adjusted for the cost of gas, and then subtracting the amounts previously billed during the annual contract period. The customer's future eligibility for the T-4 Rate Schedule will be renegotiated with the Company.

2. Any T-4 customer who exits the T-4 service will pay to Intermountain Gas Company, upon exiting the T-4 service, all Purchased Gas Cost ("PGA") related costs incurred on the customer's behalf not paid by the customer during the T-4 contract period. Any T-4 customer who has exited the T-4 service will have refunded to them, upon exiting the T-4 service, any PGA related credits attributable to the customer during said contract period.
3. In the event the Customer requires daily usage in excess of the MDFQ, and subject to the availability of firm distribution capacity to serve Intermountain's system, all such excess usage will be billed under rate schedule T-4. Additionally, all excess MDFQ above the customer's contracted MDFQ for the month will be billed at the monthly Demand Charge rate.

## Rate Schedule DSM RESIDENTIAL ENERGY EFFICIENCY REBATE PROGRAM

### AVAILABILITY:

The Intermountain Gas Company Energy Efficiency Rebate Program (EE Program) is available throughout Intermountain's service territory to qualifying residential account holders served on the Company's Residential rate schedule upon meeting the requirements contained in the following eligibility section.

### PROGRAM DESCRIPTION:

The EE Program was designed for the purpose of acquiring cost-effective DSM resources in the form of natural gas therm savings. This will be achieved through the use of rebates, offered towards the purchase and installation of qualified energy-efficient natural gas equipment and ENERGY Star homes. All energy efficiency upgrades must take place within Intermountain's service area and will be provided only to account holders on the Company's residential rate schedule.

### ELIGIBILITY:

To qualify for incentives, customers must meet the end-use qualifications identified in the Measures/Incentive Table below.

The purpose of the program is to encourage upgrades from standard efficiency to high efficiency natural gas equipment. Customers currently using high-efficiency natural gas HVAC or water heating equipment are not eligible for rebates under this program.

Customers are eligible for the following tiers of incentives:

- **Tier One** (Energy Efficiency Rebates)  
Designated for customers upgrading from standard efficiency to high-efficiency natural gas equipment
  
- **Tier Two** (Direct Use Rebates)  
Designated for customers upgrading from standard non-gas equipment to high-efficiency natural gas equipment and for qualified energy efficiency upgrades in the new construction sector

To qualify for space heating rebates, a dwelling must use natural gas as the sole heat source upon installation of rebate-qualified equipment.

To qualify for water heating rebates, a dwelling must utilize natural gas for water heating upon installation of rebate-qualified equipment.

Rebates for furnaces and water heating equipment for new construction may not be combined with the Energy STAR whole home package rebates as they are already included as part of the Energy STAR home.

**Rate Schedule DSM  
RESIDENTIAL ENERGY EFFICIENCY REBATE PROGRAM  
(Continued)**

**MEASURES/INCENTIVES:**

<b>Whole Home Package (for new construction)</b>	<b>Description</b>		<b>Rebate Amount</b>
Energy Star Certified Home	Energy Star Verified Home with Natural Gas Space and Water Heat		\$1200
<b>Stand Alone Measures (for new &amp; existing construction)</b>	<b>Description</b>	<b>Tier One: Energy Efficiency Rebate</b>	<b>Tier Two: Direct Use Rebate</b>
95% AFUE Natural Gas Furnace	95% or Greater Thermal Efficiency Rating	\$350	\$500
High Efficiency Combination Radiant Heat System	90% or Greater Efficiency Condensing Tank-less Combo System For Space and Water Heat	\$1000	\$1,200
80% AFUE NG Fireplace Insert	80% AFUE Rating or Greater	\$200	\$250
70% FE NG Fireplace Insert	70% FE Rating or Greater	\$100	\$200
.67 Natural Gas Water Heater	.67 Energy Factor or Greater	\$50	\$75
.91 EF Condensing Tank-less Water Heater	.91 Energy Factor or Greater	\$150	\$200

**GENERAL PROVISIONS:**

The Company will track all programmatic costs, savings, and equipment installations associated with this effort and will use this information to refine the program on an annual basis. An annual report shall be issued for each year of the program with data including, but not limited to: number of participants, cost effectiveness under the utility cost and total resource cost tests, total program expenditures, and other information as appropriate.

All installations of equipment must comply with all codes and permit requirements applicable in the state of Idaho and must be properly inspected, if required, by appropriate agencies. Customers must submit required documentation of purchase and installation to the Company under the terms and instructions of the current rebate form. The Company reserves the right to verify installation prior to the payment of any rebates.

I.P.U.C. Gas Tariff Rate Schedules Original	Sheet No. 17 (Page 1 of 4)
Name of Utility	<b>Intermountain Gas Company</b>

## Rate Schedule FCCM FIXED COST COLLECTION MECHANISM

### PURPOSE:

The purpose of the Fixed Cost Collection Mechanism ("FCCM") is to establish procedures that allow Intermountain Gas Company (the "Company"), subject to the jurisdiction of the Idaho Public Utilities Commission ("Commission") to adjust, on an annual basis, its rates for distribution service in order to reconcile Actual Fixed Cost Collection Margin per Customer with Allowed Fixed Cost Collection Margin per Customer. The FCCM separates the recovery of the Company's Commission-authorized revenues from therm deliveries to customers served under the applicable natural gas service tariffs.

### APPLICABILITY:

The FCCM shall apply to all retail customers taking service under Rate Schedule RS, Residential Service; Rate Schedule GS-1, General Service; Rate Schedule IS-R, Residential Interruptible Snowmelt Service; and Rate Schedule IS-C, Small Commercial Interruptible Snowmelt Service.

### DEFINITIONS:

The following definitions shall apply throughout the provisions of this FCCM tariff:

1. For each of the applicable Rate Schedules, Actual Fixed Cost Collection Margin per Customer ("Actual FCC MPC") is the (a) amounts booked each month by the Company for Distribution Cost per therm divided by (b) the number of customers as measured by bills rendered in the same month. Actual FCC MPC excludes revenue from the Fixed Cost Collection Adjustment Factor.
2. For each of the applicable Rate Schedules, Monthly Allowed Fixed Cost Collection Margin per Customer ("Allowed FCC MPC") is (a) the class-specific Fixed Cost Collection Margin for each month as approved by the Commission in the Company's base rate case, Docket No. INT-G-16-02, divided by (b) the class-specific number of customers for each month, also as approved by the Commission in the Company's base rate case, Docket No. INT-G-16-02. The Allowed Fixed Cost Collection Margin per Customer is subject to adjustment and approval by the Commission in any proceeding in which the Company's allowed Distribution Cost per therm rates are revised by Commission order.
3. Forecasted therms is the forecasted amount of natural gas, as measured in therms, to be delivered by the Company for the twelve month period, October through September, during which the proposed Fixed Cost Calculation Adjustment Factor will be in effect (see Calculation of the Fixed Cost Collection Adjustment Factor on Page 2).

Issued by: <b>Intermountain Gas Company</b>	Exhibit No. 31
By: Michael P. McGrath	Title: Director — Regulatory Affairs
Effective: September 12, 2016	Case No. INT-G-16-02 M. McGrath, IGC

**Rate Schedule FCCM  
FIXED COST COLLECTION MECHANISM  
(Continued)**

**DETERMINATION OF MONTHLY ALLOWED FIXED COST COLLECTION MARGIN**

1. The Monthly Allowed FCC MPC for each applicable Rate Schedule shall consist of the class-specific margin associated with the Distribution Cost per therm rates for each of the 12 months of the Rate Year as approved by the Commission in the Company's base rate case, INT-G-16-02, unless otherwise adjusted and approved by the Commission.
2. For the period beginning with the date that new rates become effective in Docket No. INT-G-16-02, the Allowed FCC MPC shall be calculated as the product of the approved class-specific Distribution Cost per therm rates and the class-specific volumetric billing determinants, divided by the class-specific number of customers as approved in Docket No. INT-G-16-02. The approved Distribution Cost per therm rates, volumetric billing determinants, number of customers and Allowed FCC MPC are as follows:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Allowed FCC MPC: Rate Schedule RS												
Therms (000)	41,720	35,233	27,242	20,362	10,810	7,216	4,908	4,211	4,696	7,048	15,906	33,434
Customers	306,609	307,092	307,494	307,485	307,442	307,348	308,056	308,736	309,381	310,196	310,726	311,238
Allowed FCC MPC	\$15.33	\$12.92	\$9.98	\$7.46	\$3.96	\$2.64	\$1.79	\$1.54	\$1.71	\$2.56	\$5.77	\$12.10
Allowed FCC MPC Rate Schedule GS-1												
Therms (000)	20,492	17,308	13,512	9,526	5,393	4,400	2,922	2,532	3,143	3,599	8,513	16,632
Customers	32,185	32,182	32,157	32,099	32,053	31,992	32,058	32,111	32,160	32,250	32,291	32,341
Allowed FCC MPC	\$60.69	\$52.08	\$40.98	\$29.50	\$16.71	\$13.51	\$8.82	\$7.59	\$9.47	\$10.77	\$26.25	\$49.60

3. If the Commission-approved Distribution Cost per therm rates for Rate Schedule RS or GS-1 are changed after the date that new rates become effective in Docket No. INT-G-16-02, the revised Allowed FCC MPC shall be calculated as the product of the revised approved class-specific Distribution Cost per therm rates and the volumetric billing determinants (therms), divided by the number of customers. The revised Allowed FCC MPC shall become effective on the date that the revised Commission-approved Distribution Cost per therm rates for Rate Schedule RS or GS-1 become effective.

**CALCULATION OF THE FIXED COST COLLECTION ADJUSTMENT FACTOR**

1. **Description of Fixed Cost Collection Adjustment Factor**  
Annually, the Company shall calculate a Fixed Cost Collection Adjustment Factor ("FCCAF") to be applied to customer bills for the upcoming 12 month period, October through September. For billing purposes, the FCCAF shall be included in the Distribution Cost per therm rates.

**Rate Schedule FCCM  
FIXED COST COLLECTION MECHANISM  
(Continued)**

The FCCAF shall be calculated monthly by subtracting (a) the Actual Fixed Cost Collection Margin per customer from (b) the Allowed Fixed Cost Collection Margin per customer, and multiplying the resulting difference times the actual number of customers for that month, for each applicable rate class. The resulting differences will be summed to develop a total 12 month shortfall (if the summed difference is positive) or surplus (if the summed difference is negative) for each applicable rate class. The total, including reconciliation, shall be divided by projected therm deliveries for the next October through September period.

**2. FIXED COST COLLECTION ADJUSTMENT FACTOR FORMULA**

$$FCCAF_s = \frac{FCCA_s + R_s}{FTherm_s}$$

And

$$FCCA_s = \sum_{Mnth1}^{Mnth12} [(Allowed\ FCC\ MPC_s - Actual\ FCC\ MPC_s) \times Actual\ C_s]$$

Where:

*Allowed FCC MPC<sub>s</sub>* is calculated as set forth on Page 2

*Actual FCC MPC<sub>s</sub>* is calculated as set forth on Page 1

*FCCAF<sub>s</sub>* The Fixed Cost Collection Adjustment Factor for class s.

*FCCA<sub>s</sub>* The Fixed Cost Collection Adjustment equals the difference between Allowed FCC MPC and Actual FCC MPC, by month, times Actual number of Customers, by month, and summed for the 12 months, October through September. The FCCA shall include actual data for October through June and estimated data for July through September.

*R<sub>s</sub>* Fixed Cost Collection Mechanism Reconciliation – Balance in Account 191, inclusive of the associated interest.

*FTherm<sub>s</sub>* Forecasted Therms for class s as defined on Page 2.

*s* The Rate Schedules for which this Schedule FCCM is applicable: (a) Rate Schedules RS and IS-R and (b) Rate Schedules GS-1 and IS-C.

**3. FIXED COST COLLECTION MECHANISM RECONCILIATION**

Intermountain shall maintain FCCM Balancing Accounts for each applicable rate schedule. Entries shall be made to these accounts each month as follows:

- a. A debit or credit entry equal to the difference between (a) Allowed FCC MPC times the actual number of customers and (b) the therms billed during the month multiplied by the FCCAF charged during the month.

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Name of Utility	<b>Intermountain Gas Company</b>

**Rate Schedule FCCM  
FIXED COST COLLECTION MECHANISM  
(Continued)**

- b. The FCCM Balancing Account for each applicable rate schedule shall be debited (if the balance in said account is a debit balance) and shall be credited (if the balance in said account is a credit balance) for a carrying charge which shall be computed at Intermountain's average monthly investment rate. The rate of the carrying charge shall be applied to the average monthly balance in the FCCM Balancing Account. Contra entries for the carrying charge shall be made to FERC Account Nos. 431 and 419.

**EFFECTIVE DATE**

The FCCAF shall be effective on October 1 of each 12 month period, unless otherwise ordered by the Commission.

**INTERIM FILINGS**

The Company may file for a mid-period adjustment.

Issued by: <b>Intermountain Gas Company</b>	Exhibit No. 31
By: Michael P. McGrath	Title: Director — Regulatory Affairs
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