May 15, 1996

W.  C.  Glynn

Chief Executive Officer

Intermountain Gas Company

PO Box 7608

Boise, ID 83707

Russell L.  Worthan

Vice President

Governmental Affairs and Resource Planning

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RE: Case No.  INT-G-96-1

IGC 1996 Natural Gas Integrated Resource Plan

Gentlemen:

Please be advised that the Commission has completed its review of the Company’s 1996 Natural Gas Integrated Resource Plan submitted in Case No. INT-G-96-1 and has considered the filings of record including the comments of the Commission Staff.  By this letter we accept the filing and acknowledge that it generally satisfies the Commission’s requirements as set forth in Order No. 25342, Case No. GNR-G-93-2 (Reference PURPA Section 303(b)(3), Energy Policy Act of 1992).  We appreciate the Company’s efforts and hope that the preparation of the document has proven to be of operational benefit.  We encourage the Company to work with Staff as part of the next IRP cycle to jointly review and discuss IRP guidelines and propose recommended changes for Commission consideration, including the reasonableness of the 20-year planning horizon implicitly required by Order No. 25342.

Sincerely,

Ralph Nelson, President

Marsha H. Smith, Commissioner

Dennis S.  Hansen, Commissioner

SDW/vld/L:INT-G-96-1.sw