IDAHO PUBLIC UTILITIES COMMISSION
Approved May 19, 2014 Effective May 26, 2014
Jean D. Jewell Secretary

INDEX
GENERAL SERVICE PROVISIONS

SECTION	TITLE	SHEET NO.
Section A	**General Service Provisions**	
	1. General	1
	2. Application for Service and Special Contracts	1 – 2
	3. Deposits and Guarantees	2
	4. Billing	2 – 3
	5. Selection of Rate	4
	6. Metering	4 – 5
	7. Meter Accuracy	5
	8. Customer Piping and Appliances	5
	9. Discontinuance and Reconnection of Service	6 – 7
	10. Gas Leaks	7
	11. Temporary Discontinuance of Supply	7
	12. Installation of Service Pipes and Connections	7 – 9
	13. Extension of Mains	9 – 10
	14. Reporting Installation of Gas Fired Equipment	11
	15. Emergency or Stand-by Service	11
	16. Water Pumping Service	11
	17. Priorities of Firm Service	11 – 13
	18. Force Majeure	14
	19. Testing	14

IDAHO PUBLIC UTILITIES COMMISSION
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SECTION	TITLE	SHEET NO.
Section B	**General Service Provisions: Uniform Customer Relations Practices**	
	1. Adoption of Rules of Regulatory Authorities	1
	2. Residential Service Deposit and Guarantees	1 – 2
	3. Small Commercial Service Deposit and Guarantees	2
Section C	**General Service Provisions: Extension of Mains**	
	Extension of Mains	1 – 3
	Service Line Installations	4 – 10
Section D	**General Service Provisions: Supplement for Contract Customers**	
	1. General	1
	2. Definitions	1 – 2
	3. Request for Contract Gas Service	2 – 3
	4. Priority of Service and Allocation of Capacity	3
	5. Transportation of Customer-Owned Gas	3 – 8
	6. Measuring Equipment	8
Section E	**General Service Provisions: Standards for Competitive Practices**	
	1. General	1
	2. Conditions for Competitive Practices	1
	3. Supply, Transportation, and Storage	1 – 2
	4. Gas Marketing	2 – 3
	5. Personnel and Records	3
	6. Complaint Procedure	4

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INDEX
RATE SCHEDULES

SCHEDULE NO.	TITLE	SHEET
RS-1	Residential Service	1
RS-2	Residential Service- Space and Water Heating	2
GS-1	General Service	3
IS-R	Residential Interruptible Snowmelt Service	4
IS-C	Small Commercial Interruptible Snowmelt Service	5
LV-1	Large Volume Sales Service	7
T-3	Interruptible Distribution Transportation Service	8
T-4	Firm Distribution Only Transportation Service	9
T-5	Firm Distribution With Maximum Daily Demands	10
H-1	Ketchum/Sun Valley Area Hook-up Fee	12
PGA	Purchased Gas Cost Adjustment	13
ER	Residential Space Heating Equipment Rebate	14
FT	Franchise Fee/ Tax Adjustment	15

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Rate Schedule RS-1
RESIDENTIAL SERVICE

APPLICABILITY:

Applicable to any customer using natural gas for residential purposes, who does not have both natural gas water heating and natural gas space heating.

RATE:

Monthly minimum charge is the customer charge.

For billing periods ending April through November

Customer Charge - $2.50 per bill

Per Therm Charge - $0.81491*

For billing periods ending December through March

Customer Charge - $6.50 per bill

Per Therm Charge - $0.70235*

*Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment	($0.04254)
	2) Weighted average cost of gas	$0.29695
	3) Gas transportation cost	$0.24372
Distribution Cost:	April through November	$0.31678
	December through March	$0.20422

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.

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Rate Schedule RS-2
RESIDENTIAL SERVICE- SPACE AND WATER HEATING

APPLICABILITY:

Applicable to any customer using natural gas for residential purposes, which must include at a minimum, both natural gas water heating and natural gas space heating.

RATE:

Monthly minimum charge is the customer charge.

For billing periods ending April through November

Customer Charge - $2.50 per bill

Per Therm Charge - $0.65507*

For billing periods ending December through March

Customer Charge - $6.50 per bill

Per Therm Charge - $0.62144*

*Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment	($0.04388)
	2) Weighted average cost of gas	$0.29695
	3) Gas transportation cost	$0.20600
Distribution Cost:	April through November	$0.19600
	December through March	$0.16237

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.

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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.

For billing periods ending April through November

Customer Charge - $2.00 per bill

Per Therm Charge -	First	200 therms per bill @ $0.67847*
	Next	1,800 therms per bill @ $0.65674*
	Over	2,000 therms per bill @ $0.63572*

For billing periods ending December through March

Customer Charge - $9.50 per bill

Per Therm Charge -	First	200 therms per bill @ $0.62762*
	Next	1,800 therms per bill @ $0.60642*
	Over	2,000 therms per bill @ $0.58596*

*****Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment	($0.05144)
	2) Weighted average cost of gas	$0.29695
	3) Gas transportation cost	$0.21545
Distribution Cost:	April through November:	
	First 200 therms per bill @	$0.21751
	Next 1,800 therms per bill @	$0.19578
	Over 2,000 therms per bill @	$0.17476
	December through March	
	First 200 therms per bill @	$0.16666
	Next 1,800 therms per bill @	$0.14546
	Over 2,000 therms per bill @	$0.12500

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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 - $9.50 per bill

Per Therm Charge - $0.58596*

*Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment	($0.05144)
	2) Weighted average cost of gas	$0.29695
	3) Gas transportation cost	$0.21545
Distribution Cost:		$0.12500

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.

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Rate Schedule IS-R
RESIDENTIAL INTERRUPTIBLE SNOWMELT SERVICE

APPLICABILITY:

Applicable to any residential customer otherwise eligible to receive service under Rate Schedule RS-1 or RS-2 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.

For billing periods ending April through November

Customer Charge - $2.50 per bill

Per Therm Charge - $0.62144*

For billing periods ending December through March

Customer Charge - $6.50 per bill

Per Therm Charge - $0.62144*

*Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment	($0.04388)
	2) Weighted average cost of gas	$0.29695
	3) Gas transportation cost	$0.20600
Distribution Cost:		$0.16237

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-R
RESIDENTIAL INTERRUPTIBLE SNOWMELT SERVICE
(Continued)

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.

2. Customer understands and expressly agrees that all service hereunder is considered a standby service and is subject to curtailment and/or interruption at the Company's sole discretion. Company reserves the right to manually or remotely turnoff the flow of natural gas to any and all meters and/or applicable boiler system receiving Interruptible Snowmelt Service hereunder when the Company determines that system conditions require such action.

3. Customer shall provide and Company shall have uninhibited access to any meter, on-off switches or other related equipment necessary to provide Interruptible Snowmelt Service hereunder.

4. Customer shall be responsible to provide Company with correct telephone or email contact information prior to the meter set and is responsible to immediately notify Company with any change to that contact information. Additionally, Customer is responsible to ensure that its preferred method of communication is in working order. Customer further agrees to indemnify Company against any and all damages resulting from Customer's failure to provide accurate contact information, working communication equipment or failure to accept such notification after Company has made reasonable efforts to make said notification.

5. Company will provide a minimum of two hours notification prior to interrupting Customer's Snowmelt application when, at the Company's sole discretion, interruption of service under Rate Schedule IS-R is imminent and will at the same time provide its best estimate of the duration of the interruption. Said notification will be made to Customer, or Customer's designated Agent, using the Customer's preferred method of communication either via telephone or email. Company will give subsequent notice when Rate Schedule IS-R Snowmelt service has been restored using Customer's preferred method of communication and, upon said restoration, Company will, if necessary, relight and/or recycle applicable Snowmelt equipment.

6. Company shall not be liable for damages that directly or indirectly occur as the result of interruption or restoration of service under Rate Schedule IS-R.

7. Any Customer operating Snowmelt equipment prior to the initial Commission approval of Rate Schedule IS-R may elect to receive Snowmelt service under Rate Schedule IS-R. Upon such election, Company will exempt Customer from the payment of the Rate Schedule IS-R Facility Reimbursement Charge provided, however, that any request to modify the placement of existing facilities or related equipment due to the physical location requirements of Customer shall be granted at the Company's sole discretion and at the Customer's expense.

8. For billing purposes, amounts billed for service hereunder will be combined with amounts billed for other gas service Customer receives from Company at the same premise or property address.

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Rate Schedule IS-C
SMALL COMMERICAL 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.

For billing periods ending April through November

Customer Charge – $2.00 per bill

Per Therm Charge –	First	200 therms per bill @ $0.62762*
	Next	1,800 therms per bill @ $0.60642*
	Over	2,000 therms per bill @ $0.58596*

For billing periods ending December through March

Customer Charge – $9.50 per bill

Per Therm Charge –	First	200 therms per bill @ $0.62762*
	Next	1,800 therms per bill @ $0.60642*
	Over	2,000 therms per bill @ $0.58596*

*Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment	($0.05144)
	2) Weighted average cost of gas	$0.29695
	3) Gas transportation cost	$0.21545
Distribution Cost:	First 200 therms per bill @	$0.16666
	Next 1,800 therms per bill @	$0.14546
	Over 2,000 therms per bill @	$0.12500

Rate Schedule IS-C
SMALL COMMERICAL INTERRUPTIBLE SNOWMELT SERVICE
(Continued)

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.

2. Customer understands and expressly agrees that all service hereunder is considered a standby service and is subject to curtailment and/or interruption at the Company's sole discretion. Company reserves the right to manually or remotely turnoff the flow of natural gas to any and all meters and/or applicable boiler system receiving Interruptible Snowmelt Service hereunder when the Company determines that system conditions require such action.

3. Customer shall provide and Company shall have uninhibited access to any meter, on-off switches or other related equipment providing Interruptible Snowmelt Service hereunder.

4. Customer shall be responsible to provide Company with correct telephone or email contact information prior to the meter set and is responsible to immediately notify Company with any change to that contact information. Additionally, Customer is responsible to ensure that its preferred method of communication is in working order. Customer further agrees to indemnify Company against any and all damages resulting from Customer's failure to provide accurate contact information, working communication equipment or failure to accept such notification after Company has made reasonable efforts to make said notification.

5. Company will provide a minimum of two hours notification prior to interrupting Customer's Snowmelt application when, at the Company's sole discretion, interruption of service under Rate Schedule IS-C is imminent and will at the same time provide its best estimate of the duration of the interruption. Said notification will be made to Customer, or Customer's designated Agent, using the Customer's preferred method of communication either via telephone or email. Company will give subsequent notice when Rate Schedule IS-C Snowmelt service has been restored using Customer's preferred method of communication and, upon said restoration, Company will, if necessary, relight and/or recycle applicable Snowmelt equipment.

6. Company shall not be liable for damages that directly or indirectly occur as the result of interruption or restoration of service under Rate Schedule IS-C.

7. Any Customer operating Snowmelt equipment prior to the initial Commission approval of Rate Schedule IS-C may elect to receive Snowmelt service under Rate Schedule IS-C. Upon such election, Company will exempt Customer from the payment of the Rate Schedule IS-C Facility Reimbursement Charge provided, however, that any request to modify the placement of existing facilities or related equipment due to the physical location requirements of Customer shall be granted at the Company's sole discretion and at the Customer's expense.

8. For billing purposes, amounts billed for service hereunder will be combined with amounts billed for other gas service Customer receives from Company at the same premise or property address.

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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:

Per Therm Charge:

Block One:	First	250,000 therms per bill @ $0.40773*
Block Two:	Next	500,000 therms per bill @ $0.36924*
Block Three:	Amount Over	750,000 therms per bill @ $0.29644*

*****Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment	
	Block One and Two	($0.02443)
	Block Three	($0.00712)
	2) Weighted average cost of gas	$0.29695
	3) Gas transportation cost (Block One and Two only)	$0.07065
Distribution Cost:	Block One	$0.06456
	Block Two	$0.02607
	Block Three	$0.00661

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.

2. The customer shall negotiate with the Company, a 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 usage may be transported and billed under either secondary rate schedule T-3 or T-4. The secondary rate schedule to be used shall be predetermined by negotiation between the Customer and Company, and shall be included in the service contract. All volumes transported under the secondary rate schedule are subject to the provisions of the applicable rate schedule T-3 or T-4.

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

3. 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 at any time (including, but not limited to, the expiration of the contract term) will pay to Intermountain Gas Company, upon exiting the LV-1 service, all gas and/or interstate transportation related costs to serve the customer during the LV-1 contract period not paid by the customer during the LV-1 contract period. Any LV-1 customer will have refunded to them, upon exiting the LV-1 service, any excess gas and/or interstate transportation related payments made by the customer during the LV-1 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.

EXIT FEE PROVISIONS:

1. Any LV-1 customer, upon subsequent execution of a T-3 or T-4 contract, will pay to Intermountain each month for a period of two (2) years, an Interstate Pipeline fixed cost collection rate of $0.015 per therm times the customer's monthly T-3 or T-4 usage, up to and including 750,000 therms, not to exceed the customer's historic high usage for that same month, such usage as measured by the most recent three (3) year period.

2. In lieu of paying the Exit Fee Provision, as stated in the above paragraph #1, the existing LV-1 customer will provide to Intermountain a one year or more advanced written notice of the customer's intent to contract for T-3 or T-4 service.

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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:

Block One:	First	100,000 therms transported @ $0.05463*
Block Two:	Next	50,000 therms transported @ $0.02203*
Block Three:	Amount over	150,000 therms transported @ $0.00790*

*Includes temporary purchased gas cost adjustment of $(0.00097)

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 LV-1, T-4, or T-5 customer electing this schedule may concurrently utilize Rate Schedule T-3 on the same or contiguous property.

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Rate Schedule T-3
INTERRUPTIBLE DISTRIBUTION TRANSPORTATION SERVICE
(Continued)

BILLING ADJUSTMENTS:

1. Any T-3 customer who has exited the T-3 service at any time (including, but not limited to, the expiration of the contract term), will pay to Intermountain Gas Company, upon exiting the T-3 service, all Purchased Gas Cost Adjustment ("PGA") related costs incurred on the customer's behalf not paid by the customer during said contract period. Any T-3 customer who has exited the T-3 service will have refunded to them, upon exiting the T-3 service, any PGA related credits attributable to the customer during said contract period.

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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:

Commodity Charge:

Block One:	First	250,000 therms transported @ $0.05863*
Block Two:	Next	500,000 therms transported @ $0.02014*
Block Three:	Amount over	750,000 therms transported @ $0.00541*

*Includes temporary purchased gas cost adjustment of $(0.00120)

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 nominate a Maximum Daily Firm Quantity (MDFQ), which will be stated in the contract and in effect throughout the term of the service contract.

5. An existing LV-1, T-3, or T-5 customer electing this schedule may concurrently utilize Rate Schedule T-4 on the customer's same or contiguous property.

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.

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

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. Usage above 750,000 therms in any given month which is in excess of the customer's historical maximum above 750,000 therms for that same month will be billed at the currently effective T-4 Block 2 price. The historical maximum is the maximum usage by the customer during that same month measured over the previous three (3) year contract period.

3. 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 customers 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.

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Rate Schedule T-5
FIRM DISTRIBUTION SERVICE WITH MAXIMUM DAILY DEMANDS

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any existing T-5 customer whose daily contract demand on any given day meets or exceeds a predetermined level agreed to by the customer and the Company upon execution of a one-year minimum written service contract for firm distribution service in excess of 200,000 therms per year.

MONTHLY RATE:

Firm Service	Rate Per Therm
Demand Charge:	
Firm Daily Demand	$0.84253
Commodity Charge:	
For Firm Therms Transported	$0.00133*
Over-Run Service	
Commodity Charge:	
For Therms Transported In Excess Of MDFQ:	$0.04392*

*Includes temporary purchased gas cost adjustment of $(0.00113)

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.

2. The customer shall nominate a Maximum Daily Firm Quantity (MDFQ), which will be stated in and will be in effect throughout the term of the service contract.

3. The monthly Demand Charge will be equal to the MDFQ times the Firm Daily Demand rate. Firm demand relief will be afforded to those T-5 customers paying both demand and commodity charges for gas when, in the Company's judgment, such relief is warranted.

4. The actual therm usage for the month or the MDFQ times the number of days in the billing month, whichever is less, will be billed at the applicable commodity charge for firm therms.

5. All therms not billed at the commodity charge for firm therms transported rate will be billed at the Overrun Service rate.

IDAHO PUBLIC UTILITIES COMMISSION
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Jean D. Jewell Secretary

Rate Schedule T-5
FIRM DISTRIBUTION SERVICE WITH MAXIMUM DAILY DEMANDS
(Continued)

6. The customer is responsible for procuring its own supply of natural gas and interstate transportation under this Rate Schedule.

7. Under the overrun portion of the service contract, the customer expressly agrees to interrupt its operations during periods of curtailment.

8. Embedded in this service is the cost of firm distribution capacity.

9. The customer understands and agrees that the Company is not responsible to deliver gas supplies to the customer which have not been nominated and scheduled for delivery by the interstate pipeline.

10. The customer shall negotiate a Maximum Daily Firm Quantity (MDFQ) amount, which will be stated in and will be in effect throughout the term of the service contract. The MDFQ shall not exceed the customer's historical maximum daily usage, as agreed to by the Company.

    In the event the Customer requires daily usage in excess of the MDFQ, all such usage may be transported and billed under either secondary rate schedule T-3 or T-4. The secondary rate schedule to be used shall be predetermined by negotiation between the Customer and Company, and shall be included in the service contract. All volumes transported under the secondary rate schedule are subject to the provisions of the applicable rate schedule T-3 or T-4.

BILLING ADJUSTMENTS:

1. In the event that total deliveries to any existing T-5 customer within the three most recent 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-5 Rate Schedule will be renegotiated with the Company.

2. Any T-5 customer who exits the T-5 service at any time (including, but not limited to, the expiration of the contract term) will pay to Intermountain Gas Company, upon exiting the T-5 service, all Purchase Gas Cost Adjustment ("PGA") related costs incurred on the customer's behalf not paid by the customer during the T-5 contract period. Any exiting T-5 customer will have refunded to them upon exiting the T-5 service any PGA related credits attributed to the customer during the T-5 contract period.

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Rate Schedule H-1
KETCHUM/SUN VALLEY AREA HOOK-UP FEE

APPLICABILITY:

Applicable to any new customer requesting new natural gas service, or to any existing customer requesting incremental natural gas service, on the Company's distribution system within the Ketchum/Sun Valley Impact Area, as described on page 2 of this Rate Schedule H-1, where such service would cause the Company to provide, or to rely upon, incremental capacity upgrades to its distribution system in order to serve the Customer's excess peak-day demand. Any charges hereunder shall not replace, but shall be in addition to, any and all other charges as may be applicable under any other approved Tariffs.

Any and all applicable requests for such new or incremental service, for which the customer's Estimated Peak-Day usage ("EPD") exceeds the Ketchum/Sun Valley Average Peak-Day ("APD") usage, will be subject to this Hook-up Fee ("HF"). The HF is calculated by multiplying the Customer's peak therm excess (any positive result of the APD minus the EPD) by the Ketchum/Sun Valley Incremental Distribution System Capacity Cost ("ICC") of $19.75 per therm as more fully delineated below.

HOOK UP FEE:

The Ketchum/ Sun Valley Area Hook-up Fee is calculated as follows:

Any excess in Customer's EPD over and above the APD multiplied by the ICC.

Where:

EPD is calculated as the summation of all peak hourly equipment ratings -- not including any equipment rating for snowmelt - for installed equipment at customer's premise times 50% times 20 hours.

APD is 15.5 therms.

ICC is calculated by dividing the total estimated cost of the 2009 8" Ketchum distribution system uprate project ($316,064.12) by the incremental peak-day capacity provided (16,000 therms) or $19.75 per therm.

Example:

An applicable customer requesting new or incremental load that would result in a total estimated peak-day usage of 36 therms would pay the following HF:

An EPD of 36 therms minus the APD 15.5 therms equals 20.5 excess peak therms which, when multiplied by the ICC of $19.75, yields a Hook-up Fee of $404.88.

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Jean D. Jewell Secretary

Rate Schedule H-1
KETCHUM/SUN VALLEY AREA HOOK-UP FEE
(Continued)

PRE-CONDITIONS:

1. Customer shall provide to Company a complete listing of all natural gas equipment and related Btu per hour ratings to be installed at Customers premise. The Company will exclude any rating for snowmelt equipment in its calculation of Customer s EPD.

2. Any gas-fired equipment installed subsequent to the Customer s initial service line extension must be promptly reported to the Company and shall be subject to all pre-conditions and requirements of Rate Schedule H-1 to calculate any applicable Hook-up Fee. Any customer in violation of this requirement may be subject to termination of service (see Company s General Service Provisions Section B, 3.3 (c)) as well as any other course of action afforded the Company under any IPUC rule or Idaho state law.

3. Any Hook-up Fee calculated hereunder for any new Customer shall be paid to the Company prior to the installation of the Customer s meter set. Any existing Customer requesting incremental service shall pay a Hook-up Fee prior to the operation of any incremental equipment.

PHYSICAL DESCRIPTION OF THE KETCHUM/SUN VALLEY IMPACT AREA SUBJECT TO THE HOOK-UP FEE:

The area subject to this Rate Schedule H-1 is that region of Intermountain s service territory north of the Boundary Line" shown on the map on page 3 of 3.

IDAHO PUBLIC UTILITIES COMMISSION
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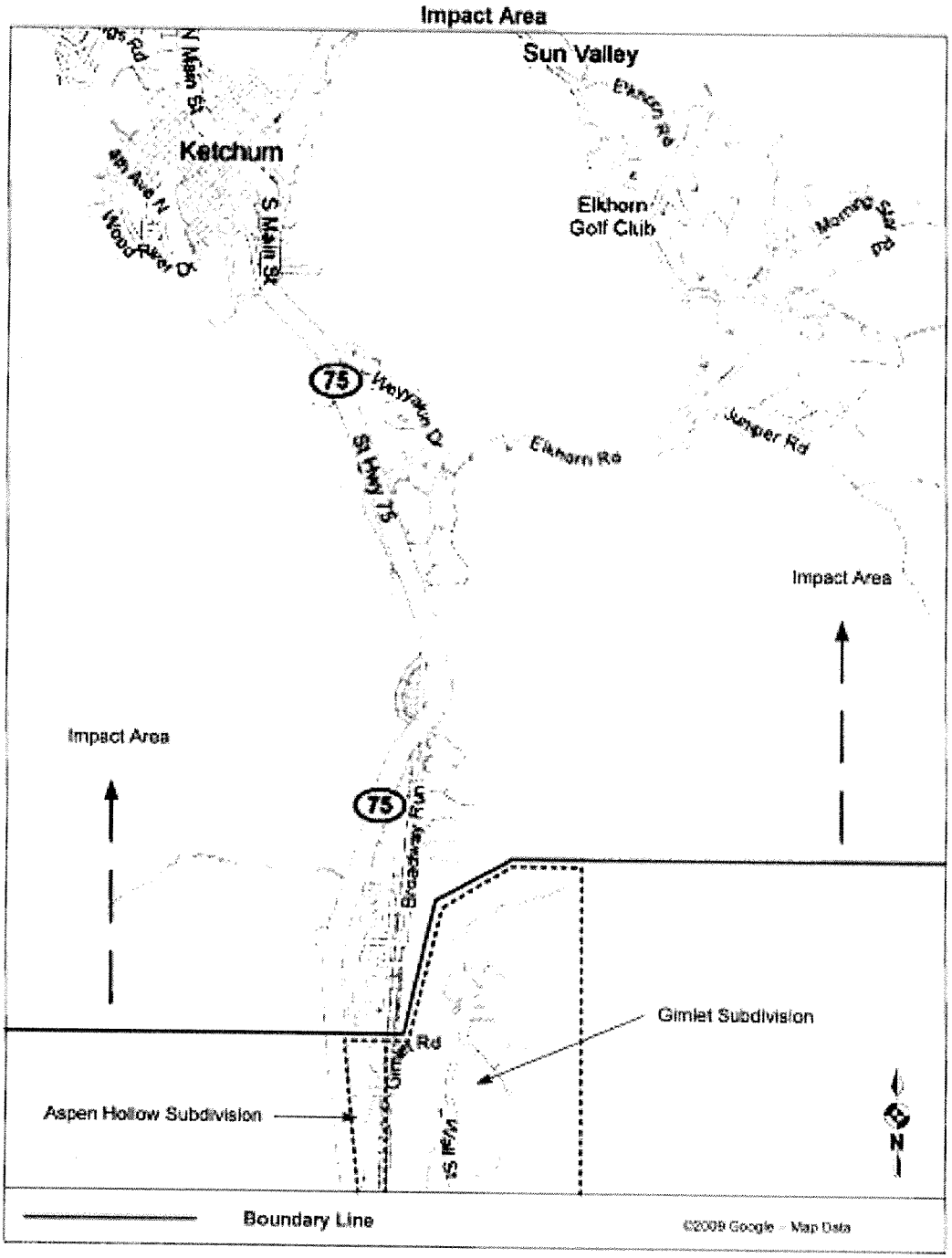
Jean D. Jewell Secretary

Rate Schedule H-1
KETCHUM/SUN VALLEY AREA HOOK-UP FEE
(Continued)



IDAHO PUBLIC UTILITIES COMMISSION
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Rate Schedule PGA
PURCHASED GAS COST ADJUSTMENT

APPLICABILITY:

This Purchased Gas Cost Adjustment ("PGA") Schedule applies to customers under all rate schedules for natural gas service.

CHANGES IN RATES:

Rates applicable to each rate schedule of this tariff subject to this provision shall be adjusted on the Revision Date for changes in the cost of gas purchased in accordance with the rate adjustment provisions herein to the end that Intermountain Gas Co. ("Intermountain") will be reimbursed for its actual purchased gas cost. As used herein, the terms "Cost of Gas" or "Purchased Gas Cost" are synonymous and include all costs incurred for the purpose of delivering gas to Intermountain's city gate stations.

REVISION DATES:

The Revision Date shall be October 1 of each year and such other dates as may be required to adjust rates to reflect changes in the cost of gas purchased from Northwest Pipeline Corp. and other suppliers, including transportation costs, gathering charges, etc. associated with such gas; provided however, that in the case of a change in the cost of gas purchased from these suppliers occurring on any date other than October 1 , Intermountain shall have the option to file to reflect such change or defer such change until the next Revision Date. On such date, Intermountain shall, in accordance with the rate adjustment provisions hereof, increase or decrease the rates applicable to each rate schedule of this tariff subject to this provision to reflect changes in the average purchased gas cost. The rate applicable to each rate schedule subject to this provision will be as set forth on Intermountain Gas Company's currently effective Rate Schedules.

AMOUNT OF ADJUSTMENT:

1. The Amount of Adjustment which shall be made effective on the Revision Date shall consist of the sum of 1) a Gas Cost Adjustment which will include both a variable gas cost adjustment (i.e. commodity related) and a fixed cost adjustment (i.e. demand related), and 2) a Gas Cost Balancing Account Adjustment.

2. The Gas Cost Adjustment shall consist of the net change in the purchased gas cost, including fixed cost components, per therm sold. The procedure for determining the Gas Cost Adjustment is set forth below under the section entitled "Gas Cost Adjustment."

3. The Gas Cost Balancing Account Adjustment shall consist of an amount necessary to recover or return the amount accumulated in the Gas Cost Balancing Account. The procedures for maintaining the Gas Cost Balancing Account and for determining the Gas Cost Balancing Account Adjustment are set forth below under the section entitled "Gas Cost Balancing Account Adjustment."

IDAHO PUBLIC UTILITIES COMMISSION
Approved March 23, 2015 Effective April 1, 2015
Jean D. Jewell Secretary

Rate Schedule PGA
PURCHASED GAS COST ADJUSTMENT
(Continued)

GAS COST ADJUSTMENT:

The Gas Cost Adjustment per therm sold shall be determined by multiplying the amount of net change in the purchased gas cost, determined as specified below, by the base purchases during the twelve month period ending three months prior to the Revision Date, adjusted for known and measurable changes, and then dividing the sum of these products by the normalized sales volumes, under the applicable rate schedules, from the fiscal year prior to the Revision Date. The net change in Intermountain's fixed costs shall be allocated to its customers according to the Company's approved cost of service methodology and updated allocations.

The amount of net change in the purchased gas cost, including fixed cost components, shall be the difference between the cents per unit computed under (a) and (b) below:

a. The cost of gas including both variable and fixed cost components shall be determined as follows:

   Variable Gas Cost - Intermountain s supplier tariffs or contracts in effect, or assumed to be in effect pursuant to current negotiation, on the Revision Date shall be applied to the projected volume of gas to be purchased during the twelve month period ending twelve months after the Revision Date. The average purchased gas cost per unit sold is then determined by dividing the total cost of gas purchased, as described above, by the applicable volumes of gas sold during the period used to compute such cost.

   Fixed Gas Cost - The fixed gas cost shall be equal to the fixed charges incurred by Intermountain during the twelve-month period ending three months prior to the Revision Date adjusted for known and measurable changes. The average fixed cost per demand cost determinant is then computed by dividing the total fixed costs by the total demand cost determinants.

b. The average purchased gas cost per unit sold applicable to the Base Tariff Sales Rates as set forth in Intermountain's currently effective tariffs.

GAS COST BALANCING ACCOUNT ADJUSTMENT:

The Gas Cost Balancing Account Adjustment per unit sold shall be determined by dividing the balance in Intermountain s Account 1910, beginning with Account No. 1910.2010, at the month ended three months prior to the Revision Date, adjusted for known and measurable changes, by the normalized volume of therms sold under the applicable rate schedules for the twelve-month period ending at the fiscal year prior to the Revision Date.

Intermountain shall maintain a Gas Cost Balancing Account for its contracts subject to this provision. Entries shall be made to this account each month, if appropriate, as follows:

IDAHO PUBLIC UTILITIES COMMISSION
Approved March 23, 2015 Effective April 1, 2015
Jean D. Jewell Secretary

Rate Schedule PGA
PURCHASED GAS COST ADJUSTMENT
(Continued)

1. A debit or credit entry equal to the difference between (i) the actual purchased gas cost for the month, and (ii) the amount of purchased gas cost recovered through Intermountain's current tariffs.

2. A debit or credit entry equal to the therms billed during the month under the applicable rate schedules multiplied by the Gas Cost Balancing Account Adjustment reflected in the rates charged during the month.

3. If, as a result of any order of the FERC, Intermountain receives from any of its gas suppliers a surcharge or surcharge credit, including interest, applicable to Intermountain's therms billed under the applicable rate schedules of this tariff, on and after the PGA becomes effective, Intermountain shall allocate the amount of such surcharge or surcharge credit to the applicable customer class(es). The allocated amount so determined shall be recorded as a debit or credit, as appropriate, to Intermountain's Gas Cost Balancing Account.

4. In each month the Gas Cost Balancing Account 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 Gas Cost Balancing Account. Contra entries for the carrying charge shall be made to FERC Account Nos. 431 and 419.

TIME AND MANNER OF FILING:

Intermountain shall file each adjustment with the Commission pursuant to Title 61 and the Commission's Rules and Regulations.

IDAHO PUBLIC UTILITIES COMMISSION
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Rate Schedule ER
RESIDENTIAL SPACE HEATING EQUIPMENT REBATE

AVAILABILITY:

Available to residential customers in single family dwellings or apartments in buildings having four or fewer separately metered units completed at least three (3) years prior to the requested change of heating equipment. The purpose of this rebate is to encourage energy conservation through the use of efficient natural gas space heating equipment and increase new residential sales thereby financially benefitting all existing customers.

REBATE:

$200.00 per eligible space heating device.

SPECIAL TERMS AND CONDITIONS:

To be included in this program, the appliance must be new natural gas space heating equipment replacing an alternate fuel, with a minimum seasonal AFUE efficiency rating of 90%. The only rebate allowed for replacement of gas heating equipment is when a former customer has been inactive for over 12 months and has switched to an alternate heat source. The former customer may receive the rebate upon upgrading their natural gas equipment and reactivating the customer's service line subject to the terms and conditions of this program.

IDAHO PUBLIC UTILITIES COMMISSION
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Jean D. Jewell Secretary

Rate Schedule FT
FRANCHISE FEE/TAX ADJUSTMENT

APPLICABILITY:

To all charges for natural gas service rendered within the jurisdiction imposing a fee, tax, or charge as provided in Section A, paragraph 4.4 of the Company's General Service Provisions.

ADJUSTMENT:

The rates and charges shall be increased by an adjustment equivalent to the amount of the charge imposed by the jurisdiction. The following cities charge a 3% franchise fee:

CITY	ORDINANCE NO.	CITY	ORDINANCE NO.
Aberdeen	216	Kuna	397
American Falls	414	Lava Hot Springs	1985-3
Ammon	463	Lewisville	01-95
Arimo	4	Malta	28
Bancroft	210	McCammon	255
Basalt	97	Menan	396
Bellevue	95-04	Meridian	462
Blackfoot	911	Middleton	532
Boise	6444	Montpelier	593
Buhl	723	Mountain Home	1064
Burley	1210	Murtaugh	94-68
Caldwell	1718	Nampa	2006
Chubbuck	380	New Plymouth	170
Declo	123	Parker	72
Eagle	90	Parma	404
Emmett	780	Paul	2006-1
Filer	554	Payette	961
Firth	131	Pocatello	2802
Fruitland	358	Rexburg	954
Garden City	849-06	Rigby	2015-576
Georgetown	52	Ririe	136
Glenns Ferry	375	Rupert	06-507
Gooding	648	St. Anthony	01-04
Grace	201	Shelley	324
Greenleaf	84	Shoshone	496
Hailey	931	Soda Springs	376
Hansen	121	Star	66
Heyburn	296	Sugar City	296
Homedale	345	Sun Valley	401
Idaho Falls	1820	Twin Falls	2165
Inkom	85-166	Ucon	117
Iona	62	Weiser	957
Jerome	688	Wendell	493
Ketchum	950	Wilder	365
Kimberly	409		

IDAHO PUBLIC UTILITIES COMMISSION
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SECTION A
GENERAL SERVICE PROVISIONS

1. GENERAL

1.1 The word "Company" as used herein means Intermountain Gas Company.

1.2 The word "month" for rate schedule and billing purposes shall mean the period of approximately 30 days intervening between regular meter reading dates.

1.3 The term "therm" shall mean 100,000 British thermal units.

1.4 The term "Company holidays" shall mean the ten holidays observed by the Company. These holidays include New Year's Day, President's Day, Memorial Day, Fourth of July, Labor Day, Veterans Day, Thanksgiving Day, the Day after Thanksgiving, Christmas Eve Day, and Christmas Day.

The term "legal holidays" includes Idaho Human Rights Day and Columbus Day in addition to the holidays outlined above.

1.5 The term "regular business hours" shall mean 8:00 a.m. through 5:00 p.m. (Mountain Time) Monday through Friday, excluding Company holidays.

2. APPLICATION FOR SERVICE AND SPECIAL CONTRACTS

2.1 The Company shall furnish service to applicants within its existing distribution system under the filed rates and in accordance with these General Service Provisions.

2.2 The Company reserves the right to place limitations on the amount and character of gas service it will supply and to refuse service to new applicants for any of the following reasons: (1) If it is unable to obtain the necessary equipment, facilities, or gas to supply such service; (2) If required to do so by regulatory authorities having jurisdiction over the Company; (3) Where such service might adversely affect the gas supply of other customers; (4) If the permanence of the structure proposed to be served is such that the Company's investment in the service connection is jeopardized; or (5) For other good and sufficient reasons.

2.3 The Company may require applicants to sign an application for service.

2.4 A twelve-month special service contract will be required of customers served under: (1) The LV-1 Rate Schedule; (2) The GS-1 Rate Schedule for water pumping purposes; (3) The GS-1 Rate Schedule in an amount exceeding 2,000 therms per day; (4) The T-3 Rate Schedule; (5) The T-4 Rate Schedule; (6) The T-5 Rate Schedule.

The Company may, at its option, renegotiate a special service contract for a new twelve-month period whenever the customer desires to increase usage.

Other special contracts may be required where large or special investment in facilities is necessary to supply the requested service, and the Company reserves the right to require contributions toward such investment and to establish such minimum charges as are deemed necessary.

3. DEPOSITS AND GUARANTEES

3.1 The Company may require deposits as a condition of service as set forth in Section B, Uniform Customer Relations Practices.

4. BILLING

4.1 The Company shall endeavor to have each customer's meter read at approximately monthly intervals to determine the amount of gas delivered. In the event the Company's meter reader is unable to gain access to the premises to read the meter, the Company may estimate the customer's gas consumption for the current billing period based on known consumption for a prior period, adjusted for variation in temperature on a degree day basis. Subsequent readings will automatically adjust for the difference between estimated and actual usage. Estimated bills shall clearly indicate that usage has been estimated.

4.2 Normal billing periods may vary from 27 to 35 days. When the customer's billing period is less than 36 days, bills will be calculated using actual meter readings. When other than normal billing periods are caused by the customer due to opening or closing an account, the customer charge will be prorated if the resulting billing period is for 15 days or less.

4.3 All billings rendered shall be net and each monthly bill shall be due and payable within 15 days from the date of rendition, except as provided for in the Idaho Public Utilities Commission's ("IPUC") Utility Customer Relations Rules. When the customer account is participating in the electronic transfer of funds, the billings shall be due and payable within 11 days from the date of rendition.

4.4 The respective obligations of Company and customer, whether in contract or not, are subject to valid laws, orders, and rules of the Idaho Public Utilities Commission and any other authority having jurisdiction thereof.

The customer shall reimburse the Company for the customer's proportionate part of any new or existing tax or franchise fee, user fee, increased tax or fee, rate, increased rate, or charge (other than ad valorem and income taxes) assessed, imposed or levied against the Company or upon its business, or on or in respect of gas sold or transported as a result of any law, amendment of law, order or regulation of any agency, public body or court having jurisdiction, which shall be an addition to any tariff rate schedules in effect.

4.5 With the exception of the state and its taxing districts, amounts due for utility service which remain unpaid at the time of the next cyclical billing will be assessed interest at the rate of 1% per month as specified by the Idaho Public Utilities Commission. Interest will be assessed against the state and its taxing districts at the rate of 1% per month sixty (60) days after receipt of the bill. Participants in the Level Payment Program will be exempt from late payment interest charges.

4.6 Customers will be assessed a $15.00 fee as a "Field Collection Charge" if a Company representative visits the premises to disconnect service and receives payment in lieu of disconnection. Application of this charge will be waived if service is discontinued during the field collection visit.

4.7 Customers will be assessed a "Non-sufficient Funds Charge". This charge shall apply when a customer tenders payment for utility service with a dishonored check or makes an electronic payment on an account with insufficient funds.

4.8 Company employees collecting payment at the customer's premises will not accept cash. If the customer offers payment in cash during a field collection visit, discontinuance of service will be postponed and the customer given the opportunity to either make payment at a designated payment agency or provide an alternative form of payment acceptable to the Company.

5. SELECTION OF RATE

5.1 When more than one schedule is applicable to the customer's service, the Company shall, at the customer's request, assist in determining the rate most favorable to him. Except where there is a contract between the Company and the customer, any of the Company's rates, if applicable to the service, may at any time be substituted, at the customer's option, for the rate under which service is rendered; provided that not more than one substitution of a rate may be made within any period of twelve consecutive months. Such change shall not be retroactive.

5.2 All rate schedules as they may be in effect from time to time and as approved by the Idaho Public Utilities Commission shall be subject to the General Service Provisions herein.

6. METERING

6.1 The customer shall provide a suitable location satisfactory to the company for its metering equipment.

6.2 The representative of the Company shall be given access to the premises of the customer at all reasonable hours for obtaining meter readings, for shutting off the flow of gas for reasons herein prescribed, for inspection of piping and appliances, and for inspecting, removing, repairing or protecting from abuse or fraud any of the property of Company installed on the premises. Access shall be granted at all times for emergency purposes. The Company may refuse gas service, or suspend it, on refusal of legitimate access to the property. In the event of recurring inaccessibility, the Company, at its option, may relocate its metering equipment at the customer's expense.

6.3 Gas supplied to a customer under any of the Company's rate schedules is for the sole use of such customer and shall not be re-metered or sub-metered for sales to others; nor shall the gas be piped across or along public streets, roads or alleyways beyond the confines of said customer's premises for use at other locations, without the Company first obtaining written permission from the Idaho Public Utilities Commission.

6.4 Service may be supplied through a single meter to multi-occupant buildings under either a residential or commercial tariff. If such service is to individually owned units in a single building, the customer charge will be computed by multiplying the applicable customer charge by the number of individually owned units to be served.

Service may be supplied through a single meter to more than one building under the same ownership, located on contiguous property, subject to the conditions specified in 6.3.

6.5 Only at the Company's option, service may be supplied through more than one meter on the customer's contiguous property, and registrations totaled for billing purposes. Service may not be combined for any billing or service purpose on non-contiguous property.

7. METER ACCURACY

7.1 Company will maintain its metering equipment in accordance with the Idaho Public Utilities Commission's Gas Service Rules. When for any reason a meter fails to register the full use of gas, or fails to register within the limits of accuracy prescribed by the Idaho Public Utilities Commission, customer's use of gas will be estimated on the basis of available data.

8. CUSTOMER PIPING AND APPLIANCES

8.1 All piping, fixtures and appliances on the customer's side of the meter shall be installed and maintained under the responsibility and at the expense of the customer or owner of the premises.

8.2 The piping, fixtures and appliances shall be maintained in conformity with all municipal, state and federal requirements and with the applicable standards of the International Fuel Gas Code. The nature and condition of this piping and equipment shall be such as not to endanger life or property, interfere with service to other customers or permit the consumption of gas without meter registration. If there is any violation of these conditions, the Company may refuse service or discontinue service without notice until such violations are remedied by the customer.

9. DISCONTINUANCE AND RECONNECTION OF SERVICE

9.1 When a customer desires to discontinue service he shall give notice to the Company at least two business days in advance and shall be responsible for all gas consumed for the two days after date of such notice.

9.2 The Company may discontinue service for any of the reasons set forth in the IPUC's Utility Customer Relations Rules. Service cannot be disconnected on legal holidays recognized by the state of Idaho or any days where the Company is not open for business.

9.3 Whenever service has been discontinued by the Company for any reason specified in the IPUC's Utility Customer Relations Rules, a charge to recover the reconnection shall be collected by the Company before service is restored. Service shall be reconnected as soon as possible, but no later than twenty-four (24) hours after the customer has made satisfactory payment arrangements with the Company. The charge for reconnection shall be:

$22.00, provided satisfactory arrangements for payment of all proper charges have been made during the hours of 8:00 a.m. through 4:30 p.m. Monday through Friday, except Company holidays; or

$44.00 if such arrangements are made during the hours of 4:30 p.m. through 7:00 p.m. Monday through Friday, except Company holidays.

If such arrangements are made during hours other than the above, the reconnection shall be completed on the following day except for medical emergencies or where a customer has been disconnected in error. A reconnection completed on a weekend or Company holiday will be charged $50.00.

Reconnections required for medical emergencies or where a customer has been disconnected in error will be completed the same day, including Company holidays and weekends.

9.4 An "Account Initiation Charge" in the amount of $14.00 during regular business hours and $40.00 outside of regular business hours will be assessed on each account opened with the Company and will be billed with the first regular bill. This charge will not apply to landlord temporary service where a landlord has signed a Continuous Service Agreement or to code compliance inspections mandated by the Idaho Public Utilities Commission.

9.5 The Company shall determine the pressure to be supplied to the customer, and service shall be disconnected if pressure regulation equipment is changed or altered by customer.

9.6 Only those persons authorized by the Company may turn on a Company gas meter.

9.7 Whenever a customer's service is restarted by the Company for any reason, the Company will observe customer owned equipment and house piping for known or suspected hazardous conditions and for compliance with municipal, state and federal codes and standards at no additional cost to the customer.

10. GAS LEAKS

10.1 The customer shall give immediate notice to the Company of leakage of gas. The Company will not make a credit adjustment on bills for lost gas unless the loss results from fault or neglect of agents of the Company. In the case of leakage or fire, the stopcock at the meter should be closed immediately.

11. TEMPORARY DISCONTINUANCE OF SUPPLY

11.1 The Company may temporarily shut off the supply of gas to the customer's premises after reasonable notice for the purpose of making necessary repairs or adjustments to the main, service, meter or other facilities and reserves the right to shut off the gas supply without notice in case of emergency.

12. INSTALLATION OF SERVICE PIPES AND CONNECTIONS

12.1 The Company may provide a gas service line to a customer receiving service under Rate Schedules RS-1, RS-2 and GS-1 at its own expense from the property line bounding the street or right-of-way in which the gas main is located. This determination to provide service will be made according to the service line schedules as shown in Section C. All additional footage for service lines over the maximum allowed in these schedules may be charged an excess footage fee.

(a) Service lines with an internal rate of return of 12.5% or greater will be installed by the Company at no charge. The Company investment will be secured by a Service Line Application and Agreement.

(b) Service lines with an internal rate of return less than 12.5% will not be constructed without payment of an excess footage charge by the customer. The Company investment will be secured by a Service Line Application and Agreement and a Service Extension Contract.

12.2 The Company requires Service Line Application and Agreement and Service Extension Contracts as follows for all new service lines extended from existing mains.

(a) The Service Line Application and Agreement secures a commitment from the customer to install specified gas appliances when the service is initiated. Those specified appliances are compared to the graphs and tables in Section C to determine the allowable service line footage that will result in an internal rate of return of at least 12.5%. When the allowable service line footage is equal to or greater than the footage necessary to serve the customer, the service is constructed at no charge to the customer and no additional documents are needed.

(b) The Service Extension Contract is necessary in addition to the Service Line Application and Agreement when the allowable service line footage is less than that necessary to serve the customer. The allowable service line footage is converted to an "Allowed Investment" that will result in an internal rate of return of 12.5% and the footage necessary to serve the customer is converted to a "Calculated Investment." The difference between them is the excess footage charge the customer must pay the Company before the service will be constructed. The Service Extension Contract provides for the refund to the customer of the excess footage charge with no interest if during the first twenty-four (24) months after the service line is constructed the customer adds appliances and the recalculated allowable service line footage is equal to or greater than the footage actually installed. The recalculation is done based on the requirements in force at the time the Service Extension Contract was signed.

12.3 For uses not appearing in Section C, an allowance for increased footage may be made to compensate for increased revenue.

12.4 The Company shall not be required to provide service under this provision when, in the judgment of the Company, the premises proposed to be served are of such temporary nature or in such a state of repair as to be of questionable permanence.

12.5 The Company reserves the right to designate the location of the service line, meter and regulator, and the amount of space which must be left unobstructed for the installation and future maintenance and operation thereof.

12.6 Relocation of service piping for the convenience of the customer will be at the expense of the customer.

12.7 The customer to be served shall indemnify and hold the Company harmless from liability for trespass or injury to property crossed by the installation of the service line.

12.8 Where a service connection is desired for premises on which there is no permanent structure (mobile homes in a recognized mobile home court and any structure situated on a permanent foundation will be considered permanent and will not be considered in applying this rule), the Company will install a service connection to said premises only upon the payment by the applicant of the estimated cost of said service connection. If the service connection remains in continuous use for a period of five (5) years from the date of the installation, the Company will refund to the applicant the full amount advanced.

12.9 The Company will provide only one service to one customer. When requested, however, a second service for a remote location may be provided if the new meter location is over fifty (50) feet from the closest point on the existing service and the new load justifies the second service under the criteria set forth in the service line schedules.

13. EXTENSIONS OF MAINS

13.1 The Company shall extend its mains to serve residential or small commercial customers in its service area according to the standards set forth in this paragraph. The Company shall have the right to refuse service where, in its opinion, the building for which service is requested is not of such permanence as to warrant the expenditure involved. All costs for customers will be based on a two inch (2") diameter gas main unless the actual load requires a larger size.

(a) Projects with an internal rate of return equal to or greater than 12.5 percent will be constructed by the Company without charge. The Company's investment will be secured by either a type B Contract or, for individual customer, a Service Line Application and Agreement.

(b) Projects with an internal rate of return less than 12.5 percent will not be constructed without a contribution in aid of construction and a type A Contract.

(c) Contributions in aid of construction must be of an amount sufficient to achieve an internal rate of return of 12.5 percent.

13.2 The Company shall extend its mains to serve other than residential or small commercial customers at the option of the Company when, in its opinion, the prospective revenue warrants the investment.

13.3 The Company requires main extension contracts and/or Service Line Applications and Agreements as follows for projects not meeting criteria under Schedule C or for all new main extension projects.

(a) Main Extension Contract Type B

This agreement is to secure a commitment from the subdivision developer to insure a proposed development will meet minimum project revenue standards as shown in Schedule C. This agreement will be in force for three (3) years from the end of the month in which the construction of the main extension is completed. The project revenue shall be computed from the gross revenue received in the twelve (12) month period of the third and final year. Customers connected during this final twelve (12) month period will be adjusted for estimated annual revenue. If one and one half (1 ½) times the computed project revenue is less than the Company's investment, the developer shall pay the Company the difference between this computed revenue and the investment in the project.

(b) Main Extension Contract Type A

When in the determination of the Company the proposed extension of service will not provide sufficient revenue to meet the minimum rate of return, the Company will require an advance payment of an amount to cover the additional costs over and above the allowable investment as determined in Paragraph 13.1. These funds will be subject to refund for a maximum of five (5) years, and will be reviewed yearly for potential refund. This refund shall be computed and returned to the customer in an amount equal to one and one half (1 ½) times the estimated annual gross revenue for the increased load from those new services not used to calculate any previous revenue.

(c) Service Line Application and Agreement

For new individual homes and existing home conversions, a Service Line Application and Agreement is completed for each first year customer on the project. Estimated revenue from first year customers who have signed a Service Line Application and Agreement may be used to determine the Internal Rate of Return.

14. REPORTING INSTALLATION OF GAS FIRED EQUIPMENT

14.1 As may be required in the Company's tariffs or industrial customer contracts, all installations of new gas fired equipment shall be reported to the Company by the customer.

15. EMERGENCY OR STAND-BY SERVICE

15.1 Gas service is not available to any customer for equipment requiring an aggregate of more than two therms per hour for emergency stand-by, or intermittent use in conjunction with another fuel, except by special arrangement with the Company.

16. WATER PUMPING SERVICE

16.1 Farm customers and organizations using gas for the operation of irrigation and soil drainage pump engines accepted by the Company as qualified may select seasonal service under Rate Schedule GS-1 or if the requirements exceed 2,000 therms per day, the customer may elect service under Rate Schedule LV-1.

16.2 In order to obtain service for irrigation water pumping, a customer must provide the Company with either a payment covering at least 75% of the estimated seasonal usage or an acceptable letter of credit securing payment for 100% of the estimated total seasonal usage with provisions for monthly payments.

17. PRIORITIES OF FIRM SERVICE

17.1 Service to firm customers will be maintained on priority basis. In the event that the Company's firm gas supply is insufficient at any time to meet in full the requirements of customers served under Firm Rate Schedules, either due to inadequacy of supply or by reason of force majeure, the Commission may declare an emergency to exist, as that term is used in Idaho Code, Section 61-531, and curtailment by the Company of firm service shall be in the inverse order of the priorities specified herein.

17.2 Curtailment shall be imposed in the inverse order of the following priorities:

(a) Requirements of less than 500 therms per day of firm service;

(b) Requirements of 500 therms per day, but less than 2,000 therms per day of firm service, excepting gas used for industrial boiler fuel, and requirements for storage gas injection for gas reasonably anticipated to be needed for use in connection with priority (a) above or with this priority (b) within the next ensuing 90 days;

(c) Requirements of 2,000 therms or more per day of firm service for commercial customers and for industrial use for feedstock, direct fired processing and plant protection;

(d) Requirements for all other contracted customer uses.

Subject to the provisions of Paragraph 17.1 above, curtailment within each priority and among the customers therein shall be imposed at as close a daily pro rata basis as is reasonably possible. One hundred percent (100%) of each customer's requirements in each priority will be curtailed before the next highest priority is curtailed.

17.3 The Company shall not be liable for damages nor for loss of productivity nor business arising out of curtailment under the schedule set forth in Paragraph 17.2 above.

17.4 The Company shall endeavor to give notice of curtailment and limitation of service as far in advance of actual curtailment as conditions permit.

17.5 In the event that it should be necessary to curtail firm service due to force majeure, the Company will attempt to adhere to the priorities established in Paragraph 17.2 to the extent that such adherence is technically feasible.

17.6 The Company shall have the right to inspect customer's facilities in order to determine service requirements, establish the order of priority of service and ascertain whether curtailment is being carried out pursuant to this rule. The Company may physically terminate service to any customer who does not comply with a curtailment request or an inspection request issued pursuant to this Section 17.

17.7 In cases of force majeure, the Company may deviate from strict adherence to the stated priorities in Section 17.2, if adherence to priorities would not improve the Company's ability to maintain its service in accordance with those priorities. All deviations from the priorities stated in Section 17.2, including differences between what a customer may actually receive and what the customer would reasonably be expected to take on a given day under the circumstances than existing as to that customer, shall be reported immediately by the Company to the Idaho Public Utilities Commission.

17.8 Any disputes concerning enforcement of any provision of this Section 17 may, upon application by any affected party, be submitted to the Idaho Public Utilities Commission for a ruling thereon.

17.9 For the purpose of applying the priority schedule, the following definitions shall apply:

Firm Service: Service from schedules or contracts under which seller is expressly obligated to deliver specific volumes within a given time, and which anticipates no interruptions except to permit curtailment under this Section 17.

Commercial: Service to customers engaged primarily in the sale of goods or services, including institutions and local, state and federal governmental agencies for uses other than those involving manufacturing.

Industrial: Service to customers engaged primarily in a process which creates or changes raw or unfinished materials into another form or product.

Plant Protection Gas: The minimum volumes required to prevent physical harm to the plant facilities or danger to plant personnel when such protection cannot feasibly be afforded through the use of an alternate fuel. This includes the protection of such material in process as would otherwise be destroyed but shall not include deliveries required to maintain plant protection.

Feedstock Gas: Natural gas used as raw material for its chemical properties in creating an end product.

Direct Fired Processing: This includes only: (a) the direct application of flaming gas on a product being processed or manufactured in an industrial process; and (b) gas uses which require precise temperature controls and precise flame characteristics not readily available in alternate fuels.

18. FORCE MAJEURE

The Company shall not be liable for damages resulting from or occasioned by a cause not reasonably within the control of the Company and which, by the exercise of due diligence and prudent management, the Company is unable to prevent or overcome. Such causes shall include, but not be limited to, acts of God, strikes and lockouts, acts of the public enemy, wars, blockades, insurrections, sabotage, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints by the people of governmental bodies, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, or the other of any court or governmental authority having jurisdiction.

19. TESTING

19.1 At the request of a customer, the Company will perform a diagnostic test on the Company's meter/regulator at no charge.

SECTION B
GENERAL SEVICE PROVISIONS
UNIFORM CUSTOMER RELATIONS PRACTICES

1. ADOPTION OF RULES OF REGULATORY AUTHORITIES:

The "Rules and Regulations Governing Customer Relations" (Utility Customer Relations Rules) prescribed by the Idaho Public Utilities Commission, ("Commission") (IDAPA 31.21.01) are hereby adopted and, by this reference, are made a part of this tariff. Current copies of these rules will be available for customer reference at the Commission's website www.puc.idaho.gov.

The following additional terms and conditions pertaining to service deposit and guarantee practices are offered by the Company:

2. RESIDENTIAL SERVICE DEPOSIT AND GUARANTEES

2.1 Guarantee in Lieu of Deposit

In lieu of a deposit required by these rules, the Company will accept the written guarantee of a responsible party as surety for a customer service account. For the purpose of this rule, a current customer of the Company with twelve (12) months prior good credit is presumed to be a "responsible party".

The guarantee form used by the Company shall conform to the following conditions:

(a) It shall be in writing.

(b) The maximum amount guaranteed shall not exceed the amount of the deposit which would have been charged the applicant.

(c) The guarantor shall be released from their obligation when the customer has achieved satisfactory payment of their account for twelve (12) consecutive months from the date of signing the guarantee.

The Company shall provide the applicant an opportunity to pay the deposit in three (3) installments. The applicant shall be allowed to sign an agreement to pay one-third (1/3) of the deposit amount at the time of the application, with the remaining two (2) installments payable within two (2)months.

3. SMALL COMMERCIAL SERVICE DEPOSIT AND GUARANTEES

3.1 Guarantee in Lieu of Deposit

In lieu of a deposit, the Company may accept the written guarantee of a responsible party as surety for a customer service account.

The guarantee form used by the Company shall conform to the following conditions:

(a) It shall be in writing.

(b) The maximum amount guaranteed shall not exceed the amount of the deposit which would have been charged the applicant.

(c) The guarantor is released from their obligation when the customer has achieved satisfactory payment of their account for twelve (12) consecutive months from the date of signing the guarantee.

The Company may provide the applicant an opportunity to pay the deposit in three (3) installments. The applicant may be allowed to pay one-third (1/3) of the deposit amount at the time of application, with the remaining installments payable within two (2) months.

IDAHO PUBLIC UTILITES COMMISSION
APPROVED EFFECTIVE
JUN 25 '86 JUN 25 '86
Per O.N. 20576
Thyra J. Walters SECRETARY

GENERAL SERVICE PROVISIONS
EXTENSION OF MAINS

OBJECTIVE

The following submitted documents form a basis for a financial evaluation of proposed main extensions. These documents provide an orderly method of comparison and selection for new capital projects.

OPERATION

This evaluation procedure addresses the installation of new natural gas mains and service lines, the type of project normally installed in new service areas such as residential subdivisions.

During the initial phase of a project the Company will determine the customer's estimated annual therm consumption and the estimated facility costs or unit investment.

The project's Internal Rate of Return (I.R.R.) is determined by utilizing the customer's annual therm usage, the Company investment and either the residential or commercial matrix, Attachments I and II, whichever applies.

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Per O.N. 20576
Myrna J. Shallus SECRETARY

ATTACHMENT I TO SECTION C
GENERAL SERVICE PROVISIONS
EXTENSION OF MAINS

Based on Residential Rates
Effective May, 1985

THERMS

INVESTMENT	400	500	600	700	800	900	1000	1100	1200	1300	1400	1500	1600	1700	1800	1900	2000	2200	2400	2600
800	5.7	7.8	9.8	11.6	13.3	15.0	16.6	18.2	19.8	21.4	23.0	24.4	26.0	27.5	29.0	30.5	32.0	35.4	38.0	41.0
900	5.0	6.9	8.7	10.4	11.9	13.5	15.0	16.4	17.8	19.3	20.7	22.0	23.4	24.8	26.2	27.5	28.9	31.5	34.2	36.9
1000	4.3	6.1	7.8	9.4	10.8	12.2	13.6	15.0	16.3	17.6	18.8	20.1	21.4	22.6	23.8	25.1	26.3	28.7	31.1	33.6
1100	3.8	5.5	7.1	8.5	9.9	11.2	12.5	13.7	14.9	16.1	17.3	18.5	19.6	20.8	21.9	23.0	24.2	26.4	28.6	30.8
1200	3.3	4.9	6.4	7.8	9.1	10.3	11.5	12.7	13.8	14.9	16.0	17.1	18.2	19.3	20.3	21.4	22.4	24.5	26.5	28.5
1300	2.8	4.4	5.8	7.2	8.4	9.6	10.7	11.8	12.9	13.9	14.9	16.0	17.0	17.9	18.9	19.9	20.9	22.8	24.7	26.6
1400	2.5	4.0	5.3	6.6	7.8	8.9	10.0	11.0	12.0	13.0	14.0	14.9	15.9	16.8	17.7	18.6	19.6	21.4	23.1	24.9
1500	2.1	3.6	4.9	6.1	7.2	8.3	9.3	10.3	11.3	12.2	13.1	14.0	14.9	15.8	16.7	17.5	18.4	20.1	21.8	23.4
1600	1.8	3.2	4.5	5.7	6.7	7.8	8.7	9.7	10.6	11.5	12.4	13.3	14.1	14.9	15.8	16.6	17.4	19.0	20.6	22.1
1700	1.5	2.9	4.1	5.2	6.3	7.3	8.2	9.1	10.0	10.9	11.7	12.5	13.4	14.1	14.9	15.7	16.5	18.0	19.5	21.0
1800	1.3	2.6	3.8	4.9	5.9	6.8	7.8	8.6	9.5	10.3	11.1	11.9	12.7	13.4	14.2	14.9	15.7	17.1	18.5	20.0
1900	1.1	2.3	3.5	4.5	5.5	6.4	7.3	8.2	9.0	9.8	10.6	11.3	12.1	12.8	13.5	14.2	14.9	16.3	17.7	19.0
2000	0.8	2.1	3.2	4.2	5.2	6.1	6.9	7.8	8.5	9.4	10.1	10.8	11.5	12.2	12.9	13.6	14.3	15.6	16.9	18.2
2100	0.6	1.9	2.9	3.9	4.9	5.7	6.6	7.4	8.1	8.9	9.6	10.3	11.0	11.7	12.3	13.0	13.6	14.9	16.2	17.4
2200	0.5	1.6	2.7	3.7	4.6	5.4	6.2	7.0	7.7	8.5	9.2	9.9	10.5	11.2	11.8	12.5	13.1	14.3	15.5	16.7
2300	0.3	1.4	2.5	3.4	4.3	5.1	6.0	6.7	7.4	8.1	8.8	9.4	10.1	10.7	11.3	12.0	12.6	13.8	14.9	16.1
2400	0.1	1.3	2.3	3.2	4.1	4.9	5.6	6.4	7.1	7.7	8.4	9.0	9.7	10.3	10.9	11.5	12.1	13.2	14.4	15.5
2500	-	1.1	2.1	3.0	4.0	4.6	5.3	6.1	6.8	7.4	8.1	8.7	9.3	9.9	10.5	11.1	11.6	12.8	13.9	14.9
2600	-	0.9	1.9	2.8	3.6	4.4	5.1	5.8	6.5	7.1	7.7	8.4	8.9	9.5	10.1	10.7	11.2	12.3	13.4	14.4
2700	-	0.8	1.7	2.6	3.4	4.1	4.9	5.5	6.2	6.8	7.4	8.0	8.6	9.2	9.7	10.3	10.8	11.9	12.9	13.9
2800	-	0.6	1.5	2.4	3.2	3.9	4.6	5.3	5.9	6.6	7.2	7.7	8.3	8.9	9.4	9.9	10.5	11.5	12.5	13.5

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JUN 25 '86 JUN 25 '86
Per O.N. 20576
Myrna J. Shelton SECRETARY

ATTACHMENT II TO SECTION C
GENERAL SERVICE PROVISIONS
EXTENSION OF MAINS

Based on Commercial Rates
Effective May, 1985

INVESTMENT	THERMS 500	1000	1500	2000	2500	3000	3500	4000	4500	5000	5500	6000	6500	7000	7500	8000	8500	9000	9500	10000
$ 500	10.3	20.8	30.2	39.0	47.7	56.3	64.9	73.5	81.5	89.6	97.6	105.7	113.7	121.7	129.7	137.7	145.6	153.6	161.5	169.5
1,000	4.9	11.2	16.4	21.1	25.6	30.1	34.5	38.9	43.1	47.2	51.3	55.4	59.5	63.6	67.7	71.7	75.8	79.8	83.9	87.9
1,500	2.6	7.5	11.4	14.8	17.9	21.1	24.1	27.1	29.9	32.7	35.5	38.3	41.1	43.8	46.6	49.3	52.1	54.8	57.5	60.3
2,000	1.2	5.4	8.6	11.4	13.9	16.3	18.7	21.0	23.2	25.3	27.5	29.6	31.7	33.8	35.9	38.0	40.1	42.1	44.2	46.3
2,500	0.3	4.0	6.8	9.2	11.3	13.4	15.4	17.3	19.1	20.8	22.6	24.3	26.0	27.7	29.4	31.1	32.8	34.5	36.1	37.9
3,000	-	3.0	5.5	7.6	9.5	11.3	13.0	14.7	16.2	17.7	19.2	20.7	22.1	23.6	25.0	26.4	27.9	29.3	30.7	32.1
3,500	-	2.2	4.5	6.4	8.2	9.8	11.3	12.8	14.1	15.5	16.8	18.1	19.3	20.6	21.8	23.1	24.3	25.5	26.7	28.0
4,000	-	1.6	3.7	5.5	7.1	8.6	10.0	11.3	12.5	13.7	14.9	16.0	17.2	18.3	19.4	20.5	21.6	22.7	23.8	24.8
4,500	-	1.1	3.1	4.7	6.2	7.6	8.9	10.1	11.2	12.3	13.4	14.4	15.5	16.5	17.5	18.5	19.5	20.5	21.4	22.4
5,000	-	0.6	2.5	4.1	5.5	6.8	8.0	9.1	10.2	11.2	12.2	13.1	14.1	15.0	15.9	16.8	17.7	18.6	19.5	20.4
5,500	-	0.3	2.1	3.6	4.9	6.1	7.2	8.3	9.3	10.2	11.1	12.0	12.9	13.8	14.6	15.5	16.3	17.1	18.0	18.8
6,000	-	-	1.7	3.1	4.3	5.5	6.6	7.6	8.5	9.4	10.3	11.1	11.9	12.7	13.5	14.3	15.1	15.9	16.6	17.4
6,500	-	-	1.3	2.7	3.9	5.0	6.0	7.0	7.8	8.7	9.5	10.3	11.1	11.8	12.6	13.3	14.0	14.8	15.5	16.2
7,000	-	-	1.0	2.3	3.4	4.5	5.5	6.4	7.2	8.0	8.8	9.6	10.3	11.0	11.8	12.5	13.1	13.8	14.5	15.2
7,500	-	-	0.7	2.0	3.1	4.1	5.0	5.9	6.7	7.5	8.2	9.0	9.7	10.3	11.0	11.7	12.3	13.0	13.6	14.2
8,000	-	-	0.4	1.7	2.7	3.7	4.6	5.5	6.2	7.0	7.7	8.4	9.1	9.7	10.4	11.0	11.6	12.2	12.8	13.4
8,500	-	-	0.2	1.4	2.4	3.4	4.2	5.1	5.8	6.5	7.2	7.9	8.5	9.2	9.7	10.4	11.0	11.6	12.1	12.7
9,000	-	-	0.0	1.1	2.1	3.1	3.9	4.7	5.4	6.1	6.8	7.4	8.0	8.7	9.2	9.8	10.4	11.0	11.5	12.1
10,000	-	-	-	0.7	1.6	2.5	3.3	4.1	4.7	5.4	6.0	6.6	7.2	7.8	8.3	8.9	9.4	9.9	10.4	10.9
11,000	-	-	-	0.3	1.2	2.0	2.8	3.5	4.2	4.8	5.4	5.9	6.5	7.0	7.5	8.0	8.5	9.0	9.5	10.0
12,000	-	-	-	-	0.8	1.6	2.4	3.0	3.7	4.2	4.8	5.3	5.9	6.4	6.9	7.3	7.8	8.3	8.7	9.2

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JUN 25 '86 JUN 25 '86
Per O.N. 26576
Myrna L. Walters SECRETARY

GENERAL SERVICE PROVISIONS
SERVICE LINE INSTALLATIONS

OBJECTIVE

The following service line documents correspond with the financial considerations of the main extension documents and procedure. The documents provide for the allowable service line footage determination when no main extension is necessary, based upon the customer's estimated therm consumption as shown in the attachments.

OPERATION

The service line procedure addresses the installation of new natural gas service lines installed from existing mains.

The maximum allowable service line footage that will be installed at no charge to the customer is determined by use of the Attachments.

Attachment III, Space Heating, graphically shows the allowable service line footage for the building floor area taking into consideration various combinations of space heating equipment and space heating combined with water heating. The allowable footage is then multiplied by the appropriate space heating factor as shown in Attachment IV, Table 1. This factor is an adjustment for various local degree days throughout the system.

Attachment IV, Table 2 shows the additional allowable service line footage when certain other appliances are added to those in Attachment III.

Attachment V describes the allowable service line footage for small commercial annual estimated therm consumption. As with all the graphical attachments, the marginal cost for the service line from main line to property line and the meter set costs are included in the economics of the graphical guidelines.

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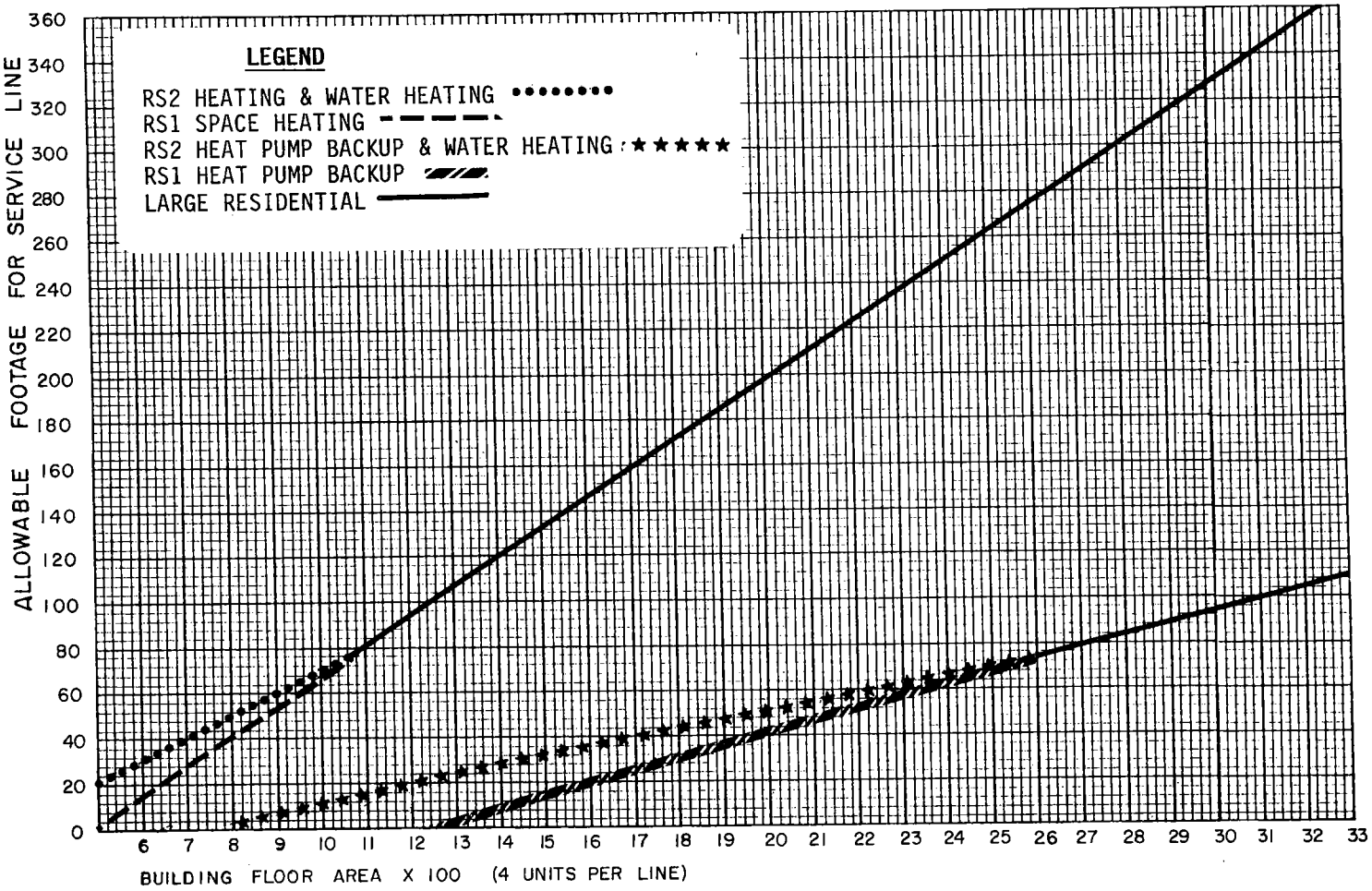
ATTACHMENT III TO SECTION C
GENERAL SERVICE PROVISIONS
SERVICE LINE INSTALLATIONS

RESIDENTIAL
SERVICE LINE LENGTH - 12.5 % IRR.



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ATTACHMENT IV TO SECTION C
GENERAL SERVICE PROVISIONS
SERVICE LINE INSTALLATIONS

TABLE 1

SPACE HEATING FACTORS

Recognizing the differences in annual degree days throughout the system, the following factors will be applied to the allowed footage for SPACE HEATING loads. System Normalized Average = 6448 Degree Days.

LOCATION	FACTOR
Nampa	1.00
Boise	1.00
Twin Falls	1.00
Pocatello	1.10
Idaho Falls	1.20
Sun Valley	1.64
Montpelier	1.35

TABLE 2

ADDED RESIDENTIAL APPLIANCES

When any of the following appliances are in addition to appliances on Schedule A, they qualify for additional no charge footage as indicated below.

APPLIANCE TYPE	ADDITIONAL FOOTAGE
RANGE	16
CLOTHES DRYER	7
BARBEQUE	2
GAS LOG	2

Additional footage will not be allowed for any appliance not listed above. Questions regarding a specific installation should be directed to the Vice President of Marketing.

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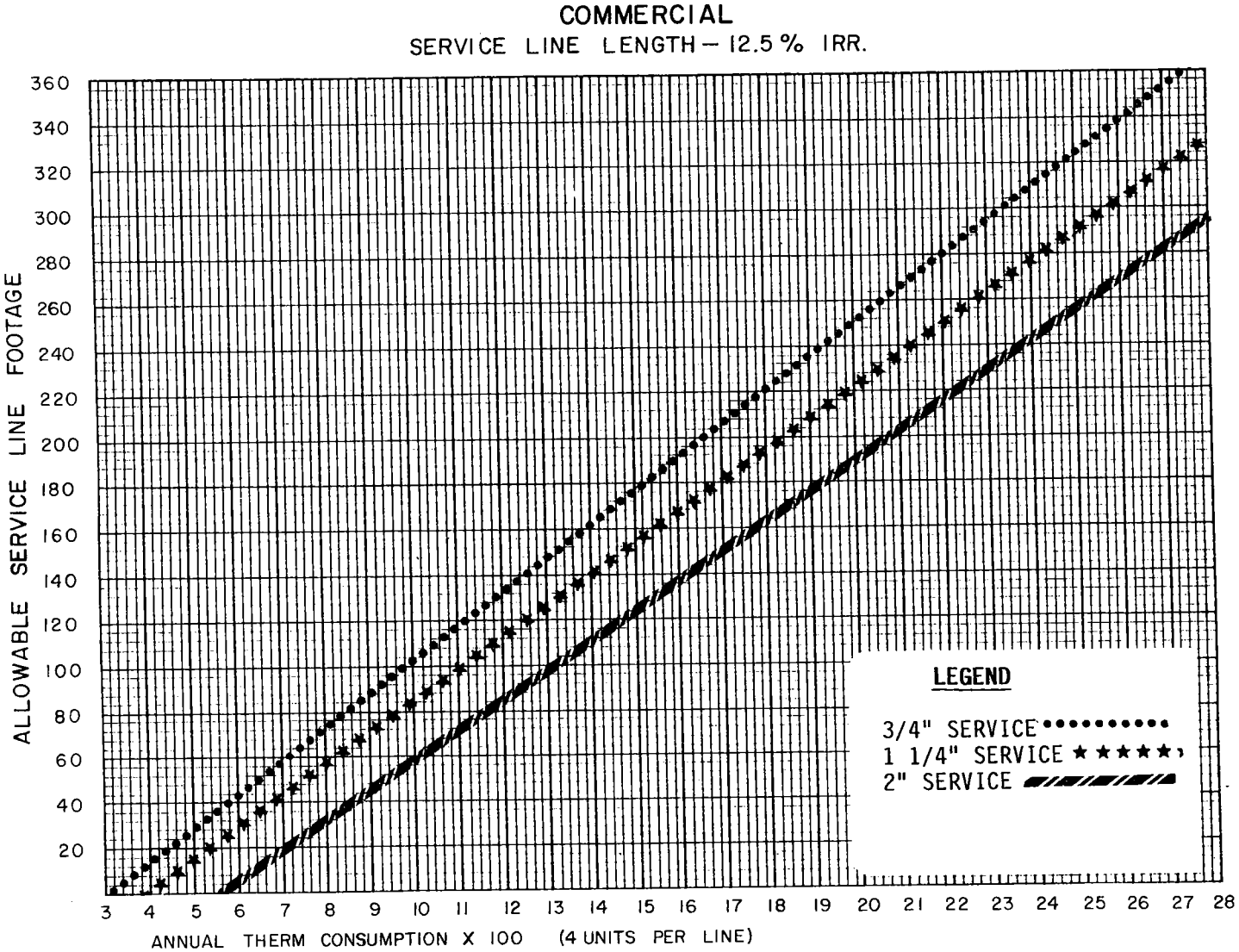
ATTACHMENT V TO SECTION C
GENERAL SERVICE PROVISIONS
SERVICE LINE INSTALLATIONS



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Thyra L. Masters SECRETARY

ATTACHMENT VI TO SECTION C
GENERAL SERVICE PROVISIONS
EXTENSION OF SERVICES

TABLE 1

ADDED RESIDENTIAL APPLIANCES

When any of the following appliances are in addition to appliances on Attachment V, they qualify for additional no charge footage as indicated below.

APPLIANCE TYPE	ADDITIONAL FOOTAGE
RANGE	33
CLOTHES DRYER	15
BARBEQUE	5
GAS LOG	5

Additional footage will not normally be allowed for any appliance not listed above. Questions regarding a specific installation should be directed to the Vice President of Marketing.

TABLE 2

SPACE HEATING FACTORS

Recognizing the differences in annual degree days throughout the system, the following factors will be applied to the allowed footage for SPACE HEATING loads. System Normalized Average = 6452 Degree Days.

LOCATION	FACTOR
OWYHEE	1.00
CAPITAL	1.00
SAWTOOTH	1.00
SKYLINE	1.10
TETON	1.20
SUN VALLEY	1.64
MONTPELIER	1.35

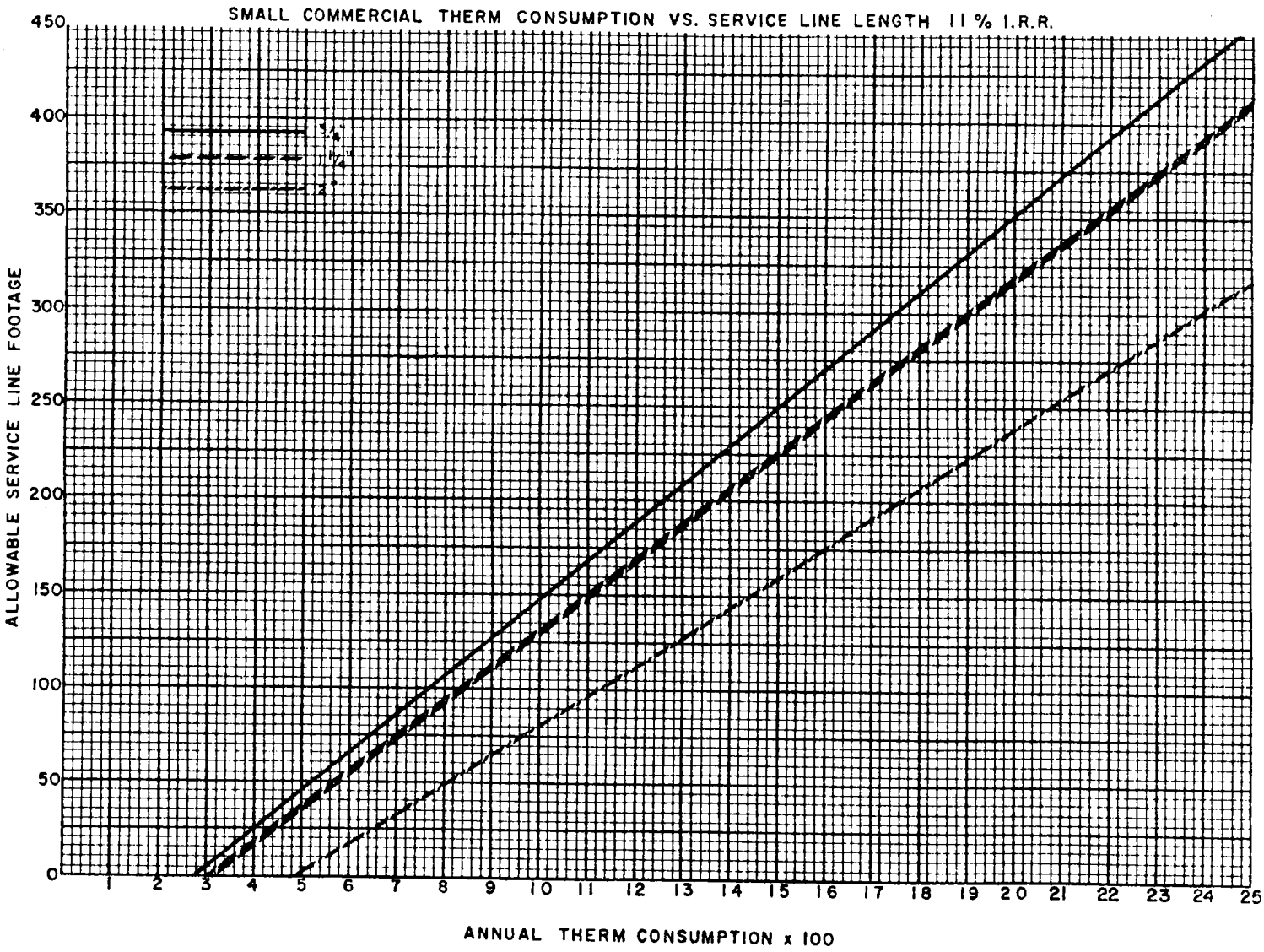
I.P.U.C. Gas Tariff
Second Revised Volume No. 1
(Supersedes First Revised Volume No. 1)

First Revised Sheet No. 9

Name of Utility **Intermountain Gas Company**

IDAHO PUBLIC UTILITIES COMMISSION
APPROVED MAR 12 '84 EFFECTIVE MAR 12 '84
Thyra L. Thatcher SECRETARY

ATTACHMENT VII TO SECTION C
GENERAL SERVICE PROVISIONS
EXTENSION OF SERVICES



Issued by **Intermountain Gas Company**
By Walter H. Smith Title President

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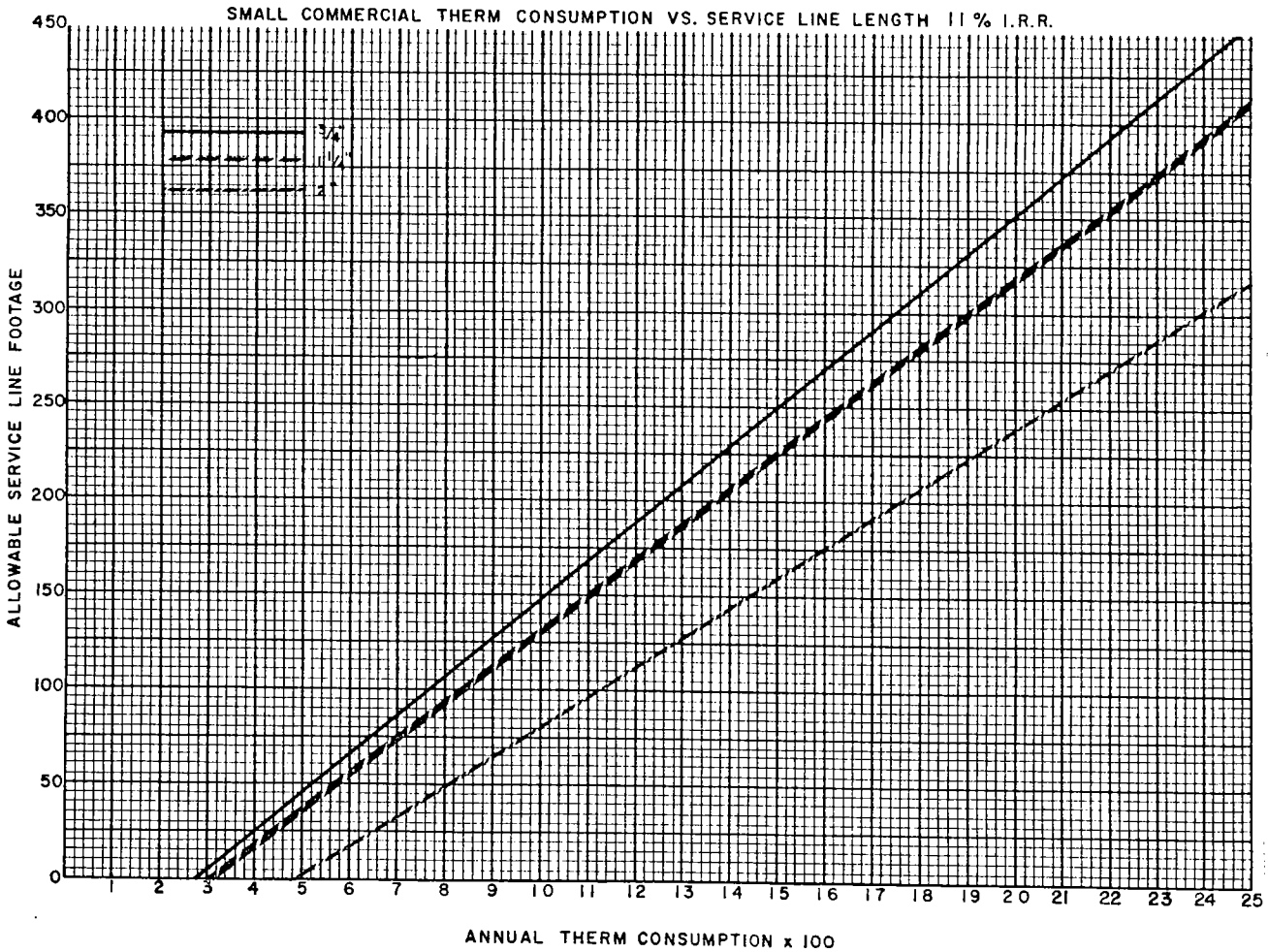

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GENERAL SERVICE PROVISIONS
SECTION D

1. GENERAL

These rules are intended to supplement other sections of the General Service Provisions for all contract customers.

2. DEFINITIONS

2.1 Company - Shall mean Intermountain Gas Company.

2.2 Curtailment - A reduction of transportation or retail natural gas service deemed necessary by the Company. Also includes any reduction of natural gas transportation service deemed necessary by the applicable interstate pipeline.

2.3 Declared Entitlement Period - A time period, declared by the Company, during which unauthorized overrun or underrun conditions shall apply as a result of an interruption or curtailment due to capacity constraints, supply interruptions, or other instances which jeopardize the Company's system operating integrity.

2.4 Delivery Point - The point at which customer assumes custody of the gas being transported or delivered. This point will normally be at the outlet of the Company's meter(s) located on the customer's premises.

2.5 Gas Day - Means a period of twenty-four consecutive hours, consistent with such Gas Day as defined in Northwest's currently effective Gas Tariff.

2.6 Interruption - A suspension of transportation or retail natural gas service deemed necessary by the Company, pursuant to the contract and/or the tariff provisions.

2.7 MDFQ - The Maximum Daily Firm Quantity, in therms, contracted between the Company and the customer.

2.8 Month - The word "Month" for rate schedule and billing purposes shall mean the period intervening between regular meter reading dates for the appropriate month of gas service.

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2.9 Nomination - The daily volume, in therms, of natural gas requested by the customer for transportation and delivery to the customer at the Delivery Point for a given Gas Day.

2.10 Northwest - Shall mean Northwest Pipeline Corporation.

2.11 Receipt Point - The intertie between the Company and the interconnecting pipeline(s) at which point company assumes custody of the gas being transported.

2.12 Shipper - The party with whom the interstate pipeline has entered into a Service Agreement for transportation service.

2.13 Therm - The term "Therm" shall mean 100,000 British thermal units.

3. REQUEST FOR CONTRACT GAS SERVICE

3.1 Separate written service contracts will be executed for each customer exceeding 200,000 therms per year to which the large volume sales or transportation service is applicable, based on the maximum daily requirements, estimated annual use, and special service conditions peculiar to each location.

3.2 To qualify for contract gas service, a customer must request the service pursuant to the provisions set forth herein. The service shall be provided only to the extent that the Company's existing operating capacity permits.

3.3 If the Company determines that firm capacity exists, requests for firm sales or firm gas transportation service shall be processed on a first-come, first-served basis. Request for interruptible transportation service shall be considered in accordance with the operating conditions of the distribution system of the Company.

3.4 The customer may nominate a lower MDFQ at its discretion only on the anniversary date of its written service contract.

3.5 A contract customer may nominate a higher MDFQ or opt for another rate schedule only on the anniversary date of the customer's contract. Requests to be served under another rate schedule and requests for a higher MDFQ will be made no later than 30 business days prior to the anniversary date of the customer's contract. If such substitution results in or may result in the Company not recovering certain existing gas and/or transportation costs or

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needing to procure additional gas supplies and/or transportation, such gas supply and/or transportation related costs or savings which the Company may incur as a result of such substitution will be borne solely by or refunded to the customer requesting such change. An estimate of such costs or savings will be communicated to the customer by the Company before any final election by the customer is made. If additional gas supplies and/or transportation needs to be procured by the Company on the customer's behalf, it will be on a best-efforts basis. If the Company is unable to procure such supplies during the 30-day notification period, the Company may deny sales service to the requesting customer.

4. PRIORITY OF SERVICE AND ALLOCATION OF CAPACITY

4.1 Priority of service and allocation of capacity shall be from highest to lowest on Intermountain's system for all contract customers.

1. Priority One: Firm Sales Service
2. Priority Two: Firm Transportation Service
3. Priority Three: Interruptible Transportation
4. Priority Four: Gas Scheduled to Clear Imbalances

4.2 Intermountain shall have the right, in its sole discretion, to deviate from the above schedule when necessary for system operational reasons, and if following the above schedule would cause an interruption in or curtailment of service to a customer who is not contributing to an operational problem on Intermountain's system.

4.3 Intermountain reserves the right to provide service to customers with a lower priority while service to higher priority customers is being interrupted or curtailed due to restrictions at a given Delivery or Receipt Point. When such restrictions are eliminated, Intermountain will reinstate sales and/or transportation of gas according to each customer's original priority.

5. TRANSPORTATION OF CUSTOMER-OWNED GAS

5.1 Applicability of Service - Any customer who qualifies for service under the contract rate schedules shall be entitled to purchase and arrange for the delivery of natural gas to meet its requirements, provided however, it complies with the requirements set forth herein, as well as the applicable general terms and conditions of Northwest's, then effective, Gas Tariff.

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5.2 Monthly Dispatch and Nomination

5.2(a) Customer-Owned Capacity

If the customer or customer's agent elects to transport gas under transportation agreements between the customer and Northwest or other third party transporters, the customer or customer's agent may be required to provide to the Company the estimated daily and total usage for the upcoming month, no later than five (5) business days prior to the beginning of the month in which the customer-owned Gas is to be transported.

5.2(b) Company-Owned Capacity

If the customer or customer's agent elects to transport gas under the Company's firm transportation agreements with Northwest, the customer or customer's agent shall report the information detailed in Section 5.2(a), as well as the maximum daily volumes by Northwest mainline receipt point(s) no later than seven (7) business days prior to the beginning of the month in which the gas is to be transported. The Company, in its sole discretion, shall determine if it has adequate capacity at those designated mainline receipt points, under its firm transportation agreements with Northwest to transport the customer-owned gas hereunder. As to this Section 5.2(b), at any time during the year, the customer or customer's agent may be notified and required to arrange for the delivery of customer-owned gas in the ratio of Canadian versus United States domestic gas supplies at chosen mainline receipt point(s) on Northwest as determined solely by the Company. In order to preserve the operational integrity of its distribution system, the Company reserves the right, in its sole discretion, to deny any customer request for a change in that customer's currently effective mainline receipt points under the Company's firm transportation agreement with Northwest.

5.3 Daily Dispatch and Nomination

5.3(a) Unless otherwise agreed to, on a daily basis, the customer or customer's agent shall provide to the Company no later than noon, Mountain Standard Time, the following information:

1. The meter read, as of that day, for gas used during the immediately preceding twenty-four (24) hour period at the customer's facilities, unless telemetered volumes have been previously agreed to by Company and the customer, and

2. The therms to be nominated for delivery to the customer's facility for the gas day beginning at 9:00 a.m., Mountain Standard Time, two (2)

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Per. O.N. 26450
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working days subsequent to such reporting, except on the first working calendar day of the month which shall be three (3) working days. Such nomination shall indicate the applicable Northwest transportation agreements(s) for any customer-owned capacity being utilized..

3. For those customer's transporting gas under the Company's firm transportation agreements with Northwest, the requested Northwest mainline receipt point(s) and applicable upstream contracts must be included within such nomination.

The customer or customer's agent may request, and the Company shall use all reasonable efforts to accommodate, a renomination or a volume change after the original Gas Day nomination, as approved or allowed by Northwest.

5.3(b) The Company has the sole right to refuse receipt of any volumes which exceed the customer's applicable contracted quantity at the customer's Receipt Point, and at no time shall the Company be required to accept quantities of gas for a customer in excess of the quantities of gas to be delivered to the customer.

5.3(c) Notwithstanding any other provisions herein, the Company in its sole discretion may deny or restrict any daily nomination of customer-owned gas being used for reasons of balancing, maintaining the operational integrity of the distribution system, or otherwise.

5.4 Imbalance and Penalty Provisions

5.4(a) Monthly - The customer or customer's agent shall be responsible for balancing all deliveries of customer-owned gas to the Company's distribution facilities. If at the end of the month, the customer's actual takes of gas vary from the amount actually nominated and accepted for delivery by more than plus or minus five percent (5%), then the Company shall notify the customer or customer's agent that an imbalance penalty situation exists. Such notification shall be given no later than fifteen (15) days subsequent to the end of the month for which deliveries of gas were made. The customer or customer's agent shall have forty-five (45) non-entitlement days from the date of notification to balance its takes of gas within the five percent (5%) tolerance level. If at the end of such balancing period, the volume imbalance is not within the five percent (5%) tolerance level, a penalty shall be placed upon the customer by the Company as follows (such

IDAHO PUBLIC UTILITIES COMMISSION
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Per. GN. 260450
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penalty shall be in addition to any and all amounts otherwise payable by customer for gas so nominated and accepted for delivery):

1. For imbalances where actual takes exceed gas nominations accepted and delivered by more than five percent (5%), the customer shall pay the Company a penalty of $1.00 (one dollar) per therm, applied to the volume above the five percent (5%) level.

2. For imbalances where the actual takes are less than the gas nominations accepted and delivered by more than five percent (5%), the volume above the five percent (5%) level may be purchased from the customer, by the Company, at the lesser of (A) the average 30-day spot price for gas delivered at the Canadian border and the Rocky Mountain region as reported by the *Inside FERC Gas Market Report*, first of month publication for the applicable delivery month; (B) the Northwest mainline equivalent commodity cost of gas currently included in the Company's approved sales rate schedules; or (C) at the actual average price paid for gas by the Customer or Company over the 30 day period.

5.4(b) Daily - The Company will notify the customer or customer's agent when a Declared Entitlement Period is in effect, as early as reasonably possible, but no later than eight (8) hours prior to the commencement of the Gas Day. Such notification shall be in the form of a telephone call followed by a facsimile transmission. Gas taken in excess of or below the confirmed nomination for any Gas Day by the customer receiving transportation service (due to failure to comply with restrictions under a Declared Entitlement Period) shall be considered unauthorized, and the Company shall bill and the customer shall pay the penalties explained below.

(i) Unauthorized Overrun Penalties

The customer shall pay the Company for all unauthorized overrun volumes that exceed the percentage specified by Company in its notice of a Declared Entitlement Period. Such percentage will be declared in the Company's sole discretion as 5% (Level 1), 8% (Level II), or 13% (Level III) of the customer's confirmed nomination for that Gas Day (hereinafter individually referred to as the "Threshold Percentage"). The following amounts will be payable as unauthorized overrun penalty in addition to the amounts otherwise payable under the customer's applicable rate schedule.

IDAHO PUBLIC UTILITIES COMMISSION
APPROVED EFFECTIVE
MAY 21 '96 MAY 15 '96
Per O.N. 26450
Theresa L. Shelton SECRETARY

1. For that part of any overrun which is in excess of the Threshold Percentage of the customer's confirmed nomination for such Gas Day, but less than the Threshold Percentage plus 2% of the customer's confirmed nomination for such Gas Day, the customer shall pay a $0.50 (fifty cents) per therm overrun charge; and

2. For that part of any overrun volume which is in excess of the Threshold Percentage plus 2% of the customer's confirmed nomination for such Gas Day, the customer shall pay a $1.00 (one dollar) per therm overrun charge.

(ii) Unauthorized Underrun Penalties

In the event that the customer's actual takes that day are under its confirmed nomination by more than five percent (5%), the customer or customer's agent shall pay penalties to the Company as follows:

1. For volumes between five percent (5%) and ten percent (10%) under the customer's confirmed nomination, an amount equal to $.50 (fifty cents) per therm.

2. For volumes over ten percent (10%) under the customer's confirmed nomination, an amount equal to $1.00 (one dollar) per therm.

If the customer fails to comply with the Company's request to maintain its accepted usage of gas in accordance with this Section 5.4(b), the provisions of this Section 5.4(b) are in addition to the Company's right to enforce compliance with an immediate suspension of gas service to the customer. Termination of the gas transportation service shall not relieve the Company and the customer of the obligation to correct any quantity imbalances hereunder, or the customer of the obligation to pay any amounts due to the Company.

5.5 Other Transportation Provisions

5.5(a) The Company shall not be responsible for any charges, penalties, or fees incurred by the customer on the transportation of customer-owned gas under transportation agreements between third party transporters and an entity other than the Company and the Company's agent.

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Per O.N. 26450
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5.5(b) Where arrangements for the interstate transportation of customer-owned gas are made by the customer under interstate transportation agreements between third party transporters and an entity other than the Company or the Company's agent, the billing and payment arrangements for those volumes so transported are the sole responsibility of the customer, unless otherwise agreed to by the parties.

5.5(c) For interstate transportation of customer-owned gas under interstate transportation agreements between third party transporters and the Company, the customer or customer's agent shall be billed, on a monthly basis for the cost(s) of any such transportation not currently included in the Company's transportation rate schedule(s).

6. MEASURING EQUIPMENT

6.1 The Company shall install, maintain, and operate at its own expense measuring equipment, by which the volume of gas delivered to customer shall be measured.

6.2 Electronic measurement equipment required by the Company for daily measurement will be purchased and installed by the Company. Prior to the initiation of contract service, the cost of the equipment and its installation shall be reimbursed by the customer to the Company. Such equipment will be maintained by the Company and will remain the sole property of the Company.

6.3 The customer shall provide and maintain, at no cost to the Company, a 120 volt, 15 ampere, AC power supply or other power source acceptable to the Company, and a telephone tie to the customer's telephone system, accessible at the customer's meter location(s). The customer agrees to provide and maintain, at no cost to the Company, any necessary telephone enhancements to assure the Company of a quality telephone signal necessary to properly transmit electronic measurement data.

6.4 Customer shall provide a suitable site for measuring and telemetering equipment, accessible by vehicle at all reasonable times to the Company, and the Company shall have the right, free of charge to the Company, to install its equipment thereon. Title to all such equipment shall remain the Company's, with unconditional rights of removal.

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GENERAL SERVICE PROVISIONS
SECTION E

1. GENERAL

These Standards for Competitive Practices apply to transactions, direct or indirect, between Intermountain Gas Company ("Intermountain"), its customers, and gas marketing companies (including any entity or aggregator engaged in marketing, brokering, or selling natural gas to retail customers).

2. CONDITIONS FOR COMPETITIVE PRACTICES

2.1 Intermountain's solicitation of proposals for the purchasing of the Utility's natural gas supply or transportation, or both, shall be on a non-preferential and non-discriminatory basis.

2.2 Intermountain shall apply its tariff provisions in a non-preferential and non-discriminatory manner.

2.3 Scheduling, balancing, metering, storage, standby service, curtailment policy, or other services must be provided in a non-preferential and non-discriminatory manner.

2.4 Intermountain shall process all requests for transportation or other gas-related services in a non-preferential and non-discriminatory manner.

2.5 Intermountain shall refrain from giving any appearance of speaking on behalf of its marketing affiliate in any and all contacts or communications with customers or potential customers. An Intermountain employee may not indicate to any customer or others that any advantage may accrue to that customer or others in the use of its gas marketing affiliate's services.

2.6 Intermountain shall not give preference to its gas marketing affiliate in the scheduling and allocation of capacity at receipt points.

3. SUPPLY, TRANSPORTATION, AND STORAGE

3.1 Intermountain may choose to outsource the functions of natural gas procurement, related transportation, and storage services. The contract entity may negotiate supply contracts with producers on behalf of Intermountain and provide, inter alia, certain load-balancing, dispatching,

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APPROVED EFFECTIVE
DEC 1 - '98 DEC 2 - '98
Per. O.N. 27799
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and nominating services. As part of the nominating services, the contract entity will absorb any penalties incurred.

3.2 Intermountain will maintain a position of Gas Supply Officer. The Gas Supply Officer will be charged with directing any negotiation for the purchase and/or transportation and storage of natural gas for Intermountain's account. This obligation remains with Intermountain despite the existence of any agency relationship. This officer shall be responsible for obtaining reliable, secure, diverse, and economical gas supply, transportation, and storage services for the Utility.

3.3 To better facilitate the regulatory review of Intermountain's gas procurement, the Gas Supply Officer will ensure that all procurement of gas supplies for Intermountain's sales service will be accomplished through separately negotiated contracts.

3.4 All reasonable efforts will be made to sell the gas excess to Intermountain's daily needs whenever a willing purchaser can be found at a market clearing price.

3.5 During periods when transportation and storage capacity is excess to Intermountain's customer needs, Intermountain will use all reasonable efforts to sell this capacity to other markets.

4. GAS MARKETING

4.1 Without the prior written consent of the customer, Intermountain may not disclose to its gas marketing affiliate or any other market participant any non-public information which it has from any of the following:

- A customer or gas supplier.
- A potential customer or gas supplier.
- An agent of a customer or gas supplier or potential customer or supplier.
- A marketer or other supply entity seeking to supply gas to a customer or potential customer that is located in the Utility's service territory.

Intermountain shall not solicit the release of non-public information and data exclusively for its own affiliate.

IDAHO PUBLIC UTILITIES COMMISSION
APPROVED EFFECTIVE
DEC 1 - '98 DEC 2 - '98
Per O.N. 27799
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4.2 Intermountain may not provide business leads to its gas marketing affiliate and shall refrain from giving the appearance that Intermountain speaks on behalf of its gas marketing affiliate. If a customer requests information about gas marketers from Intermountain, Intermountain shall provide to the customer a list of all marketers known to be operating on the system and who have requested to be on the Company's list, but may not promote any marketer over another. Intermountain shall also inform the customer that the Idaho Public Utilities Commission ("Commission") maintains a gas marketer registry.

4.3 Intermountain will put in place internal procedures assuring that a customer electing to obtain gas supply or pipeline capacity from other than the Utility may do so without disclosure to parties, other than the Utility or pipeline, of the customer's receipt and delivery points for their gas supply and/or pipeline capacity.

5. PERSONNEL AND RECORDS

5.1 The gas marketing affiliate shall be a stand-alone entity and physically separated from Intermountain, but may receive corporate-level support at the Utility's full embedded cost of providing such service.

5.2 An employee shared by Intermountain and its gas marketing affiliate shall record time in a manner consistent with good regulatory accounting practices.

5.3 The gas marketing affiliate's books of accounts and records shall be kept separate from Intermountain's books. Aggregated information that is not market-sensitive may be transferred to or from Intermountain and to or from its gas marketing affiliate for corporate financial accounting, control, and reporting purposes.

5.4 Intermountain shall keep sufficient records to document all written offers of, bids for, requests for, and sales of natural gas supplies, capacity, or both, including the evaluation criteria for acceptance and rejection. Intermountain shall keep, or cause to be kept, documentation so that the Utility's activities can be audited.

5.5 Intermountain employees shall refrain from revealing market sensitive information that could result in an unfair competitive advantage for its gas marketing affiliate.

IDAHO PUBLIC UTILITIES COMMISSION
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DEC 1 - '98 DEC 2 - '98
Per O.N. 27799
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6. COMPLAINT PROCEDURE

6.1 If any competitive gas supplier, marketer, or customer believes Intermountain has violated the General Service Provisions Section E Standards for Competitive Practices, that competitor or supplier may file a complaint in writing with Intermountain. Intermountain must respond in writing to the complaint within 21 business days after receipt of the complaint. Intermountain must offer to meet with the complaining party within 14 days after the response to resolve any remaining issues and must notify the complainant of his or her right to complain to the Commission if not satisfied.

6.2 Intermountain will maintain a log of all new, resolved, and pending complaints alleging violations of the Standards for Competitive Practices and make the log available to the Idaho Public Utilities Commission upon request. The log shall include the date each complaint was received; the complainant's name, address, and telephone number; a written description of the complaint; and the resolution of the complaint, or reason (if any) why the complaint is still pending.