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| THIS FILING IS   |   |
| Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission | OR <input type="checkbox"/> Resubmission No. ____ |

Form 2 Approved  
OMB No.1902-0028  
(Expires 12/31/2022)

Form 3-Q Approved  
OMB No.1902-0205  
(Expires 11/30/2023)



# FERC FINANCIAL REPORT

## FERC FORM No. 2: Annual Report of Major Natural Gas Companies and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of a confidential nature.

|  |  |
|--|--|
| <b>Exact Legal Name of Respondent (Company)</b><br><br>Intermountain Gas Company | <b>Year/Period of Report</b><br><br>End of 2022/Q4 |
|--|--|

## INSTRUCTIONS FOR FILING FERC FORMS 2, 2-A and 3-Q

### GENERAL INFORMATION

#### I. Purpose

FERC Forms 2, 2-A, and 3-Q are designed to collect financial and operational information from natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be a non-confidential public use forms.

#### II. Who Must Submit

Each natural gas company whose combined gas transported or stored for a fee exceed 50 million dekatherms in each of the previous three years must submit FERC Form 2 and 3-Q.

Each natural gas company not meeting the filing threshold for FERC Form 2, but having total gas sales or volume transactions exceeding 200,000 dekatherms in each of the previous three calendar years must submit FERC Form 2-A and 3-Q.

Newly established entities must use projected data to determine whether they must file the FERC Form 3-Q and FERC Form 2 or 2-A.

#### III. What and Where to Submit

- (a) Submit Forms 2, 2-A and 3-Q electronically through the submission software at <http://www.ferc.gov/docs-filing/eforms/form-2/elec-subm-soft.asp>.
- (b) The Corporate Officer Certification must be submitted electronically as part of the FERC Form 2 and 3-Q filings.
- (c) Submit immediately upon publication, by either eFiling or mailing two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Form 2, Page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared. Unless eFiling the Annual Report to Stockholders, mail these reports to the Secretary of the Commission at:  

Secretary of the Commission  
Federal Energy Regulatory Commission  
888 First Street, NE  
Washington, DC 20426
- (d) For the Annual CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with the current standards of reporting which will:
  - (i) Contain a paragraph attesting to the conformity, in all material respects, of the schedules listed below with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
  - (ii) be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 158.10-158.12 for specific qualifications.)

| Reference                      | <u>Reference</u><br><u>Schedules Pages</u> |
|--------------------------------|--|
| Comparative Balance Sheet      | 110-113                                    |
| Statement of Income            | 114-117                                    |
| Statement of Retained Earnings | 118-119                                    |
| Statement of Cash Flows        | 120-121                                    |
| Notes to Financial Statements  | 122-123                                    |

Filers should state in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (e) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders" and "CPA Certification Statement," have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission website at <http://www.ferc.gov/help/how-to.asp>
- (f) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 2 and 2-A free of charge from: <http://www.ferc.gov/docs-filing/eforms/form-2/form-2.pdf> and <http://www.ferc.gov/docs-filing/eforms/form-2a/form-2a.pdf>, respectively. Copies may also be obtained from the Public Reference and Files Maintenance Branch, Federal Energy Regulatory Commission, 888 First Street, NE. Room 2A, Washington, DC 20426 or by calling (202).502-8371

#### **IV. When to Submit:**

FERC Forms 2, 2-A, and 3-Q must be filed by the dates:

- (a) FERC Form 2 and 2-A --- by April 18th of the following year (18 C.F.R. §§ 260.1 and 260.2)
- (b) FERC Form 3-Q --- Natural gas companies that file a FERC Form 2 must file the FERC Form 3-Q within 60 days after the reporting quarter (18 C.F.R. § 260.300), and
- (c) FERC Form 3-Q --- Natural gas companies that file a FERC Form 2-A must file the FERC Form 3-Q within 70 days after the reporting quarter (18 C.F.R. § 260.300).

#### **V. Where to Send Comments on Public Reporting Burden.**

The public reporting burden for the Form 2 collection of information is estimated to average 1,623 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the Form 2A collection of information is estimated to average 250 hours per response. The public reporting burden for the Form 3-Q collection of information is estimated to average 167 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

## GENERAL INSTRUCTIONS

- I. Prepare all reports in conformity with the Uniform System of Accounts (USofA) (18 C.F.R. Part 201). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions.**
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Footnote and further explain accounts or pages as necessary.
- IX. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- X. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- XI. Report all gas volumes in Dth unless the schedule specifically requires the reporting in another unit of measurement.



## DEFINITIONS

- I. Btu per cubic foot – The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30°F, and under standard gravitational force (980.665 cm. per sec) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state (called gross heating value or total heating value).
- II. Commission Authorization -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- III. Dekatherm – A unit of heating value equivalent to 10 therms or 1,000,000 Btu.
- IV. Respondent – The person, corporation, licensee, agency, authority, or other legal entity or instrumentality on whose behalf the report is made.

EXCERPTS FROM THE LAW  
(Natural Gas Act, 15 U.S.C. 717-717w)

"Sec. 10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest dues and paid, depreciation, amortization, and other reserves, cost of facilities, costs of maintenance and operation of facilities for the production, transportation, delivery, use, or sale of natural gas, costs of renewal and replacement of such facilities, transportation, delivery, use and sale of natural gas..."

"Section 16. The Commission shall have power to perform all and any acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within they shall be filed..."

General Penalties

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See NGA § 22(a), 15 U.S.C. § 717t-1(a).

**QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

| <b>IDENTIFICATION</b>   |   |   |
|---|---|---|
| 01 Exact Legal Name of Respondent<br>Intermountain Gas Company  | 02 Year/Period of Report<br>End of 2022/Q4  |   |
| 03 Previous Name and Date of Change (if name changed during year)   |   |   |
| 04 Address of Principal Office at End of Year (street, City, State, Zip Code)<br>555 S Cole Rd, Boise, ID 83709   |   |   |
| 05 Name of Contact Person<br>Ted Dedden   | 06 Title of Contact Person<br>Manager of Accounting and Finance   |   |
| 07 Address of Contact Person (Street, City, State, Zip Code)<br>555 S Cole Rd, Boise, ID 83709  |   |   |
| 08 Telephone of Contact Person, Including Area Code<br>208-377-6149   | 09 This Report Is<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | 10 Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 |
| <b>ANNUAL CORPORATE OFFICER CERTIFICATION</b>   |   |   |
| <p>The undersigned officer certifies that:</p> <p>I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.</p> |   |   |
| 11 Name<br>Ted Dedden   | 12 Title<br>Manager of Accounting and Finance   |   |
| 13 Signature<br>Ted Dedden <i>Ted Dedden</i>  | 14 Date Signed<br>04/15/2022  |   |
| <p>Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.</p>   |   |   |

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| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

**List of Schedules (Natural Gas Company)**

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

| Line No. | Title of Schedule<br>(a)   | Reference Page No.<br>(b) | Date Revised<br>(c) | Remarks<br>(d) |
|----------|--|---------------------------|---------------------|----------------|
|          | <b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>  |                           |                     |                |
| 1        | General Information  | 101                       |                     |                |
| 2        | Control Over Respondent  | 102                       |                     |                |
| 3        | Corporations Controlled by Respondent  | 103                       |                     | NA             |
| 4        | Security Holders and Voting Powers   | 107                       |                     |                |
| 5        | Important Changes During the Year  | 108                       |                     |                |
| 6        | Comparative Balance Sheet  | 110-113                   |                     |                |
| 7        | Statement of Income for the Year   | 114-116                   |                     |                |
| 8        | Statement of Accumulated Comprehensive Income and Hedging Activities   | 117                       |                     |                |
| 9        | Statement of Retained Earnings for the Year  | 118-119                   |                     |                |
| 10       | Statements of Cash Flows   | 120-121                   |                     |                |
| 11       | Notes to Financial Statements  | 122                       |                     |                |
|          | <b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>  |                           |                     |                |
| 12       | Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion                                      | 200-201                   |                     |                |
| 13       | Gas Plant in Service   | 204-209                   |                     |                |
| 14       | Gas Property and Capacity Leased from Others   | 212                       |                     | NA             |
| 15       | Gas Property and Capacity Leased to Others   | 213                       |                     | NA             |
| 16       | Gas Plant Held for Future Use  | 214                       |                     |                |
| 17       | Construction Work in Progress-Gas  | 216                       |                     |                |
| 18       | Non-Traditional Rate Treatment Afforded New Projects   | 217                       |                     | NA             |
| 19       | General Description of Construction Overhead Procedure   | 218                       |                     |                |
| 20       | Accumulated Provision for Depreciation of Gas Utility Plant  | 219                       |                     |                |
| 21       | Gas Stored   | 220                       |                     |                |
| 22       | Investments  | 222-223                   |                     |                |
| 23       | Investments in Subsidiary Companies  | 224-225                   |                     | NA             |
| 24       | Prepayments  | 230                       |                     |                |
| 25       | Extraordinary Property Losses  | 230                       |                     | NA             |
| 26       | Unrecovered Plant and Regulatory Study Costs   | 230                       |                     | NA             |
| 27       | Other Regulatory Assets  | 232                       |                     |                |
| 28       | Miscellaneous Deferred Debits  | 233                       |                     |                |
| 29       | Accumulated Deferred Income Taxes  | 234-235                   |                     |                |
|          | <b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>  |                           |                     |                |
| 30       | Capital Stock  | 250-251                   |                     |                |
| 31       | Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock | 252                       |                     |                |
| 32       | Other Paid-in Capital  | 253                       |                     |                |
| 33       | Discount on Capital Stock  | 254                       |                     |                |
| 34       | Capital Stock Expense  | 254                       |                     |                |
| 35       | Securities issued or Assumed and Securities Refunded or Retired During the Year  | 255                       |                     | NA             |
| 36       | Long-Term Debt   | 256-257                   |                     |                |
| 37       | Unamortized Debt Expense, Premium, and Discount on Long-Term Debt  | 258-259                   |                     |                |
|          |  |                           |                     |                |

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**List of Schedules (Natural Gas Company) (continued)**

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

| Line No. | Title of Schedule<br>(a)  | Reference Page No.<br>(b) | Date Revised<br>(c) | Remarks<br>(d) |
|----------|---|---------------------------|---------------------|----------------|
| 38       | Unamortized Loss and Gain on Reacquired Debt  | 260                       |                     |                |
| 39       | Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes  | 261                       |                     |                |
| 40       | Taxes Accrued, Prepaid, and Charged During Year   | 262-263                   |                     |                |
| 41       | Miscellaneous Current and Accrued Liabilities   | 268                       |                     |                |
| 42       | Other Deferred Credits  | 269                       |                     |                |
| 43       | Accumulated Deferred Income Taxes-Other Property  | 274-275                   |                     |                |
| 44       | Accumulated Deferred Income Taxes-Other   | 276-277                   |                     |                |
| 45       | Other Regulatory Liabilities  | 278                       |                     |                |
|          | <b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>  |                           |                     |                |
| 46       | Monthly Quantity & Revenue Data by Rate Schedule  | 299                       |                     | NA             |
| 47       | Gas Operating Revenues  | 300-301                   |                     |                |
| 48       | Revenues from Transportation of Gas of Others Through Gathering Facilities  | 302-303                   |                     | NA             |
| 49       | Revenues from Transportation of Gas of Others Through Transmission Facilities   | 304-305                   |                     | NA             |
| 50       | Revenues from Storage Gas of Others   | 306-307                   |                     | NA             |
| 51       | Other Gas Revenues  | 308                       |                     | NA             |
| 52       | Discounted Rate Services and Negotiated Rate Services   | 313                       |                     | NA             |
| 53       | Gas Operation and Maintenance Expenses  | 317-325                   |                     |                |
| 54       | Exchange and Imbalance Transactions   | 328                       |                     | NA             |
| 55       | Gas Used in Utility Operations  | 331                       |                     | NA             |
| 56       | Transmission and Compression of Gas by Others   | 332                       |                     | NA             |
| 57       | Other Gas Supply Expenses   | 334                       |                     | NA             |
| 58       | Miscellaneous General Expenses-Gas  | 335                       |                     |                |
| 59       | Depreciation, Depletion, and Amortization of Gas Plant  | 336-338                   |                     |                |
| 60       | Particulars Concerning Certain Income Deduction and Interest Charges Accounts   | 340                       |                     |                |
|          | <b>COMMON SECTION</b>   |                           |                     |                |
| 61       | Regulatory Commission Expenses  | 350-351                   |                     |                |
| 62       | Employee Pensions and Benefits (Account 926)  | 352                       |                     |                |
| 63       | Distribution of Salaries and Wages  | 354-355                   |                     |                |
| 64       | Charges for Outside Professional and Other Consultative Services  | 357                       |                     |                |
| 65       | Transactions with Associated (Affiliated) Companies   | 358                       |                     |                |
|          | <b>GAS PLANT STATISTICAL DATA</b>   |                           |                     |                |
| 66       | Compressor Stations   | 508-509                   |                     |                |
| 67       | Gas Storage Projects  | 512-513                   |                     |                |
| 68       | Transmission Lines  | 514                       |                     |                |
| 69       | Transmission System Peak Deliveries   | 518                       |                     |                |
| 70       | Auxiliary Peaking Facilities  | 519                       |                     |                |
| 71       | Gas Account-Natural Gas   | 520                       |                     |                |
| 72       | Shipper Supplied Gas for the Current Quarter  | 521                       |                     | NA             |
| 73       | System Map  | 522                       |                     |                |
| 74       | Footnote Reference  | 551                       |                     |                |
| 75       | Footnote Text   | 552                       |                     |                |
| 76       | Stockholder's Reports (check appropriate box)   |                           |                     |                |
|          | <input type="checkbox"/> Four copies will be submitted<br><input type="checkbox"/> No annual report to stockholders is prepared |                           |                     |                |

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| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of <u>2022/Q4</u> |
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| <b>General Information</b> |  |
|----------------------------|--|
| 1.                         | <p>Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Ted Dedden, Manager of Accounting and Finance<br/>555 S Cole Rd,<br/>Boise, ID 83709</p> |
| 2.                         | <p>Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>State of Idaho - October 12, 1950</p>  |
| 3.                         | <p>If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>N/A</p>  |
| 4.                         | <p>State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated. The respondent is a public utility dedicated to providing high quality service through purchase, distribution, transportation and sale of natural gas to residential, commercial and industrial customers throughout Southern Idaho.</p>                          |
| 5.                         | <p>Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes... Enter the date when such independent accountant was initially engaged:<br/>(2) <input checked="" type="checkbox"/> No</p>   |

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**Control Over Respondent**

- Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.
- If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.
- In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

| Line No. | Company Name<br>(a)                              | Type of Control<br>(b) | State of Incorporation<br>(c) | Percent Voting Stock Owned<br>(d) |
|----------|--|------------------------|-------------------------------|-----------------------------------|
| 1        | Prairie Intermountain Energy Holding, LLC (PIEH) | D                      | DE                            | 100.00                            |
| 2        | MDU Energy Capital, LLC (MDUEC)                  | I                      | DE                            | 100.00                            |
| 3        | MDU Resources Group, Inc. (MDUR)                 | M                      | DE                            |                                   |
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| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
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**Security Holders and Voting Powers**

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.
2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.
3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.
4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants,

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| 1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing: | 2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.<br><br>Total:<br>By Proxy: | 3. Give the date and place of such meeting: |
|---|---|---|

| Line No. | Name (Title) and Address of Security Holder<br>(a) | VOTING SECURITIES                          |                     |                        |              |
|----------|--|--|---------------------|------------------------|--------------|
|          |  | 4. Number of votes as of (date): 2/20/1991 |                     |                        |              |
|          |  | Total Votes<br>(b)                         | Common Stock<br>(c) | Preferred Stock<br>(d) | Other<br>(e) |
| 5        | TOTAL votes of all voting securities               | 1,513,060                                  | 1,513,060           |                        |              |
| 6        | TOTAL number of security holders                   | 1  | 1                   |                        |              |
| 7        | TOTAL votes of security holders listed             | 1,513,060                                  | 1,513,060           |                        |              |
| 8        |  |  |                     |                        |              |
| 9        |  |  |                     |                        |              |
| 10       |  |  |                     |                        |              |
| 11       |  |  |                     |                        |              |
| 12       |  |  |                     |                        |              |
| 13       |  |  |                     |                        |              |
| 14       |  |  |                     |                        |              |
| 15       |  |  |                     |                        |              |
| 16       |  |  |                     |                        |              |
| 17       |  |  |                     |                        |              |
| 18       |  |  |                     |                        |              |
| 19       |  |  |                     |                        |              |
| 20       |  |  |                     |                        |              |



|   |   |  |   |
|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

**Important Changes During the Quarter/Year**

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.  
Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1. None
2. NA
3. None
4. None
5. None
6. None
7. None
8. Not Significant
9. None
10. NA
11. Effective 8/1/2022, revenue increased \$67M due to an interim purchased gas cost adjustment.  
Effective 10/1/2022, revenue decreased \$7.7M to purchased gas adjustment.
12. German Carmona Alvarez was elected to the MDUR Board of Directors on Nov. 17, 2022.
13. NA

|   |   |  |   |
|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

| Comparative Balance Sheet (Assets and Other Debits) |  |                              |   |                                     |
|---|--|------------------------------|---|-------------------------------------|
| Line No.  | Title of Account<br>(a)  | Reference Page Number<br>(b) | Current Year End of Quarter/Year Balance<br>(c) | Prior Year End Balance 12/31<br>(d) |
| 1   | <b>UTILITY PLANT</b>   |                              |   |                                     |
| 2   | Utility Plant (101-106, 114)   | 200-201                      | 907,658,523                                     | 858,825,245                         |
| 3   | Construction Work in Progress (107)                                    | 200-201                      | 17,723,824                                      | 1,831,887                           |
| 4   | TOTAL Utility Plant (Enter Total of lines 2 and 3)                     | 200-201                      | 925,382,347                                     | 860,657,132                         |
| 5   | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)             |                              | 416,994,895                                     | 400,756,557                         |
| 6   | Net Utility Plant (Enter Total of line 4 less 5)                       |                              | 508,387,452                                     | 459,900,575                         |
| 7   | Nuclear Fuel (120.1 thru 120.4, and 120.6)                             |                              | 0   | 0                                   |
| 8   | (Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5) |                              | 0   | 0                                   |
| 9   | Nuclear Fuel (Total of line 7 less 8)                                  |                              | 0   | 0                                   |
| 10  | Net Utility Plant (Total of lines 6 and 9)                             |                              | 508,387,452                                     | 459,900,575                         |
| 11  | Utility Plant Adjustments (116)  | 122                          | 0   | 0                                   |
| 12  | Gas Stored-Base Gas (117.1)  | 220                          | 0   | 0                                   |
| 13  | System Balancing Gas (117.2)   | 220                          | 0   | 0                                   |
| 14  | Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)              | 220                          | 0   | 0                                   |
| 15  | Gas Owed to System Gas (117.4)   | 220                          | 0   | 0                                   |
| 16  | <b>OTHER PROPERTY AND INVESTMENTS</b>                                  |                              |   |                                     |
| 17  | Nonutility Property (121)  |                              | 0   | 0                                   |
| 18  | (Less) Accum. Prov. for Depr. and Amort. (122)                         |                              | 0   | 0                                   |
| 19  | Investments in Associated Companies (123)                              | 222-223                      | 0   | 0                                   |
| 20  | Investment in Subsidiary Companies (123.1)                             | 224-225                      | 0   | 0                                   |
| 21  | (For Cost of Account 123.1, See Footnote Page 224, line 40)            |                              |   |                                     |
| 22  | Noncurrent Portion of Allowances                                       |                              | 0   | 0                                   |
| 23  | Other Investments (124)  | 222-223                      | 16,373  | 0                                   |
| 24  | Sinking Funds (125)  |                              | 0   | 0                                   |
| 25  | Depreciation Fund (126)  |                              | 0   | 0                                   |
| 26  | Amortization Fund - Federal (127)                                      |                              | 0   | 0                                   |
| 27  | Other Special Funds (128)  |                              | 0   | 0                                   |
| 28  | Long-Term Portion of Derivative Assets (175)                           |                              | 0   | 0                                   |
| 29  | Long-Term Portion of Derivative Assets - Hedges (176)                  |                              | 0   | 0                                   |
| 30  | TOTAL Other Property and Investments (Total of lines 17-20, 22-29)     |                              | 16,373  | 0                                   |
| 31  | <b>CURRENT AND ACCRUED ASSETS</b>                                      |                              |   |                                     |
| 32  | Cash (131)   |                              | 2,748,063                                       | 789,426                             |
| 33  | Special Deposits (132-134)   |                              | 0   | 0                                   |
| 34  | Working Fund (135)   |                              | 0   | 0                                   |
| 35  | Temporary Cash Investments (136)                                       | 222-223                      | 0   | 0                                   |
| 36  | Notes Receivable (141)   |                              | 0   | 0                                   |
| 37  | Customer Accounts Receivable (142)                                     |                              | 18,051,749                                      | 5,865,413                           |
| 38  | Other Accounts Receivable (143)  |                              | 4,039,381                                       | 249,623                             |
| 39  | (Less) Accum. Provision for Uncollectible Accounts - Credit (144)      |                              | 486,344   | 244,859                             |
| 40  | Notes Receivable from Associated Companies (145)                       |                              | 0   | 0                                   |
| 41  | Accounts Receivable from Assoc. Companies (146)                        |                              | 209,902   | 170,542                             |
| 42  | Fuel Stock (151)   |                              | 0   | 0                                   |
| 43  | Fuel Stock Expenses Undistributed (152)                                |                              | 0   | 0                                   |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Comparative Balance Sheet (Assets and Other Debits)(continued)**

| Line No. | Title of Account<br><br>(a)  | Reference Page Number<br><br>(b) | Current Year End of Quarter/Year Balance<br><br>(c) | Prior Year End Balance 12/31<br><br>(d) |
|----------|--|----------------------------------|---|---|
| 44       | Residuals (Elec) and Extracted Products (153)                            |                                  | 0   | 0                                       |
| 45       | Plant Material and Operating Supplies (154)                              |                                  | 5,387,713   | 5,920,355                               |
| 46       | Merchandise (155)  |                                  | 0   | 0                                       |
| 47       | Other Materials and Supplies (156)                                       |                                  | 0   | 0                                       |
| 48       | Nuclear Materials Held for Sale (157)                                    |                                  | 0   | 0                                       |
| 49       | Allowances (158.1 and 158.2)   |                                  | 0   | 0                                       |
| 50       | (Less) Noncurrent Portion of Allowances                                  |                                  | 0   | 0                                       |
| 51       | Stores Expenses Undistributed (163)                                      |                                  | 0   | 0                                       |
| 52       | Gas Stored Underground - Current (164.1)                                 | 220                              | 836,686   | 0                                       |
| 53       | Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)       | 220                              | 4,420,398   | 2,739,716                               |
| 54       | Prepayments (165)  | 230                              | 19,858,541  | 17,290,350                              |
| 55       | Advances for Gas (166-167)   |                                  | 0   | 0                                       |
| 56       | Interest and Dividends Receivable (171)                                  |                                  | 0   | 0                                       |
| 57       | Rents Receivable (172)   |                                  | 0   | 0                                       |
| 58       | Accrued Utility Revenues (173)   |                                  | 42,992,390  | 29,974,233                              |
| 59       | Miscellaneous Current and Accrued Assets (174)                           |                                  | 0   | 0                                       |
| 60       | Derivative Instrument Assets (175)                                       |                                  | 0   | 0                                       |
| 61       | (Less) Long-Term Portion of Derivative Instrument Assets (175)           |                                  | 0   | 0                                       |
| 62       | Derivative Instrument Assets - Hedges (176)                              |                                  | 0   | 0                                       |
| 63       | (Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)  |                                  | 0   | 0                                       |
| 64       | <b>TOTAL Current and Accrued Assets (Total of lines 32 thru 63)</b>      |                                  | <b>98,058,479</b>                                   | <b>62,754,799</b>                       |
| 65       | <b>DEFERRED DEBITS</b>   |                                  |   |   |
| 66       | Unamortized Debt Expenses (181)  |                                  | 966,581   | 561,763                                 |
| 67       | Extraordinary Property Losses (182.1)                                    | 230                              | 0   | 0                                       |
| 68       | Unrecovered Plant and Regulatory Study Costs (182.2)                     | 230                              | 0   | 0                                       |
| 69       | Other Regulatory Assets (182.3)  | 232                              | 1,726,535   | 2,202,570                               |
| 70       | Prelim. Survey and Investigation Charges (Electric) (183)                |                                  | 0   | 0                                       |
| 71       | Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)      |                                  | 0   | 0                                       |
| 72       | Clearing Accounts (184)  |                                  | 0   | 0                                       |
| 73       | Temporary Facilities (185)   |                                  | 0   | 0                                       |
| 74       | Miscellaneous Deferred Debits (186)                                      | 233                              | 68,022,822  | 86,479,889                              |
| 75       | Deferred Losses from Disposition of Utility Plt. (187)                   |                                  | 0   | 0                                       |
| 76       | Research, Devel. and Demonstration Expend. (188)                         |                                  | 0   | 0                                       |
| 77       | Unamortized Loss on Reacquired Debt (189)                                |                                  | 0   | 0                                       |
| 78       | Accumulated Deferred Income Taxes (190)                                  | 234-235                          | 7,145,051   | 8,294,346                               |
| 79       | Unrecovered Purchased Gas Costs (191)                                    |                                  | 38,012,932  | (6,700,515)                             |
| 80       | <b>TOTAL Deferred Debits (Total of lines 66 thru 79)</b>                 |                                  | <b>115,873,921</b>                                  | <b>90,838,053</b>                       |
| 81       | <b>TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)</b> |                                  | <b>722,336,225</b>                                  | <b>613,493,427</b>                      |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

| Comparative Balance Sheet (Liabilities and Other Credits) |   |                              |   |                                     |
|---|---|------------------------------|---|-------------------------------------|
| Line No.  | Title of Account<br>(a)                                   | Reference Page Number<br>(b) | Current Year End of Quarter/Year Balance<br>(c) | Prior Year End Balance 12/31<br>(d) |
| 1   | <b>PROPRIETARY CAPITAL</b>                                |                              |   |                                     |
| 2   | Common Stock Issued (201)                                 | 250-251                      | 1,513,060                                       | 1,513,060                           |
| 3   | Preferred Stock Issued (204)                              | 250-251                      | 0   | 0                                   |
| 4   | Capital Stock Subscribed (202,205)                        | 252                          | 0   | 0                                   |
| 5   | Stock Liability for Conversion (203, 206)                 | 252                          | 0   | 0                                   |
| 6   | Premium on Capital Stock (207)                            | 252                          | 104,190,031                                     | 104,190,031                         |
| 7   | Other Paid-In Capital (208-211)                           | 253                          | 183,541   | 183,541                             |
| 8   | Installments Received on Capital Stock (212)              | 252                          | 0   | 0                                   |
| 9   | (Less) Discount on Capital Stock (213)                    | 254                          | 0   | 0                                   |
| 10  | (Less) Capital Stock Expense (214)                        | 254                          | 1,077,741                                       | 1,077,741                           |
| 11  | Retained Earnings (215, 215.1, 216)                       | 118-119                      | 91,165,354                                      | 82,238,580                          |
| 12  | Unappropriated Undistributed Subsidiary Earnings (216.1)  | 118-119                      | 0   | 0                                   |
| 13  | (Less) Reacquired Capital Stock (217)                     | 250-251                      | 0   | 0                                   |
| 14  | Accumulated Other Comprehensive Income (219)              | 117                          | (456,503)                                       | (1,643,895)                         |
| 15  | Total Proprietary Capital (lines 2 thru 14)               |                              | 195,517,742                                     | 185,403,576                         |
| 16  | <b>LONG-TERM DEBT</b>                                     |                              |   |                                     |
| 17  | Bonds (221)   | 256-257                      | 0   | 0                                   |
| 18  | (Less) Reacquired Bonds (222)                             | 256-257                      | 0   | 0                                   |
| 19  | Advances from Associated Companies (223)                  | 256-257                      | 0   | 0                                   |
| 20  | Other Long-Term Debt (224)                                | 256-257                      | 255,600,000                                     | 186,550,000                         |
| 21  | Unamortized Premium on Long-Term Debt (225)               | 258-259                      | 0   | 0                                   |
| 22  | (Less) Unamortized Discount on Long-Term Debt-Debit (226) | 258-259                      | 0   | 0                                   |
| 23  | (Less) Current Portion of Long-Term Debt                  |                              | 0   | 0                                   |
| 24  | Total Long-Term Debt (lines 17 through 23)                |                              | 255,600,000                                     | 186,550,000                         |
| 25  | <b>OTHER NONCURRENT LIABILITIES</b>                       |                              |   |                                     |
| 26  | Obligations Under Capital Leases - Noncurrent (227)       |                              | 0   | 0                                   |
| 27  | Accumulated Provision for Property Insurance (228.1)      |                              | 0   | 0                                   |
| 28  | Accumulated Provision for Injuries and Damages (228.2)    |                              | 70,011  | 664,952                             |
| 29  | Accumulated Provision for Pensions and Benefits (228.3)   |                              | 195,470   | 309,400                             |
| 30  | Accumulated Miscellaneous Operating Provisions (228.4)    |                              | 0   | 0                                   |
| 31  | Accumulated Provision for Rate Refunds (229)              |                              | 0   | 0                                   |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

| Comparative Balance Sheet (Liabilities and Other Credits)(continued) |   |                              |   |                                     |
|--|---|------------------------------|---|-------------------------------------|
| Line No.   | Title of Account<br>(a)   | Reference Page Number<br>(b) | Current Year End of Quarter/Year Balance<br>(c) | Prior Year End Balance 12/31<br>(d) |
| 32   | Long-Term Portion of Derivative Instrument Liabilities                  |                              | 0   | 0                                   |
| 33   | Long-Term Portion of Derivative Instrument Liabilities - Hedges         |                              | 0   | 0                                   |
| 34   | Asset Retirement Obligations (230)                                      |                              | 93,790,098                                      | 118,819,394                         |
| 35   | Total Other Noncurrent Liabilities (lines 26 through 34)                |                              | 94,055,579                                      | 119,793,746                         |
| 36   | <b>CURRENT AND ACCRUED LIABILITIES</b>                                  |                              |   |                                     |
| 37   | Current Portion of Long-Term Debt                                       |                              | 0   | 0                                   |
| 38   | Notes Payable (231)   |                              | 0   | 0                                   |
| 39   | Accounts Payable (232)  |                              | 79,589,568                                      | 23,097,295                          |
| 40   | Notes Payable to Associated Companies (233)                             |                              | 0   | 0                                   |
| 41   | Accounts Payable to Associated Companies (234)                          |                              | 2,192,978                                       | 2,817,281                           |
| 42   | Customer Deposits (235)   |                              | 657,959   | 482,214                             |
| 43   | Taxes Accrued (236)   | 262-263                      | (843,009)                                       | 6,361,958                           |
| 44   | Interest Accrued (237)  |                              | 718,563   | 577,655                             |
| 45   | Dividends Declared (238)  |                              | 2,530,000                                       | 2,640,000                           |
| 46   | Matured Long-Term Debt (239)  |                              | 0   | 0                                   |
| 47   | Matured Interest (240)  |                              | 0   | 0                                   |
| 48   | Tax Collections Payable (241)   |                              | 186,112   | 189,343                             |
| 49   | Miscellaneous Current and Accrued Liabilities (242)                     | 268                          | 3,612,759                                       | 4,744,093                           |
| 50   | Obligations Under Capital Leases-Current (243)                          |                              | 0   | 0                                   |
| 51   | Derivative Instrument Liabilities (244)                                 |                              | 0   | 0                                   |
| 52   | (Less) Long-Term Portion of Derivative Instrument Liabilities           |                              | 0   | 0                                   |
| 53   | Derivative Instrument Liabilities - Hedges (245)                        |                              | 0   | 0                                   |
| 54   | (Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges  |                              | 0   | 0                                   |
| 55   | Total Current and Accrued Liabilities (lines 37 through 54)             |                              | 88,644,930                                      | 40,909,839                          |
| 56   | <b>DEFERRED CREDITS</b>   |                              |   |                                     |
| 57   | Customer Advances for Construction (252)                                |                              | 11,654,280                                      | 11,083,974                          |
| 58   | Accumulated Deferred Investment Tax Credits (255)                       |                              | 6,044,212                                       | 5,437,158                           |
| 59   | Deferred Gains from Disposition of Utility Plant (256)                  |                              | 0   | 0                                   |
| 60   | Other Deferred Credits (253)  | 269                          | 3,840,916                                       | 6,641,866                           |
| 61   | Other Regulatory Liabilities (254)                                      | 278                          | 18,292,117                                      | 20,522,615                          |
| 62   | Unamortized Gain on Reacquired Debt (257)                               | 260                          | 0   | 0                                   |
| 63   | Accumulated Deferred Income Taxes - Accelerated Amortization (281)      |                              | 0   | 0                                   |
| 64   | Accumulated Deferred Income Taxes - Other Property (282)                |                              | 37,808,257                                      | 35,961,772                          |
| 65   | Accumulated Deferred Income Taxes - Other (283)                         |                              | 10,878,192                                      | 1,188,881                           |
| 66   | Total Deferred Credits (lines 57 through 65)                            |                              | 88,517,974                                      | 80,836,266                          |
| 67   | TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66) |                              | 722,336,225                                     | 613,493,427                         |

|   |   |  |   |
|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

**Statement of Income**

Quarterly

- Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
- Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.
- Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
- If additional columns are needed place them in a footnote.

Annual or Quarterly, if applicable

- Do not report fourth quarter data in columns (e) and (f)
- Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
- Use page 122 for important notes regarding the statement of income for any account thereof.
- Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
- Enter on page 122 a concise explanation of only those changes in accounting mehods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
- Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
- If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

| Line No. | Title of Account<br>(a)   | Reference Page Number<br>(b) | Total Current Year to Date Balance for Quarter/Year<br>(c) | Total Prior Year to Date Balance for Quarter/Year<br>(d) | Current Three Months Ended Quarterly Only No Fourth Quarter<br>(e) | Prior Three Months Ended Quarterly Only No Fourth Quarter<br>(f) |
|----------|---|------------------------------|--|--|--|--|
| 1        | <b>UTILITY OPERATING INCOME</b>   |                              |  |  |  |  |
| 2        | Gas Operating Revenues (400)  | 300-301                      | 349,958,941  | 260,675,256  | 0  | 0  |
| 3        | Operating Expenses  |                              |  |  |  |  |
| 4        | Operating Expenses (401)  | 317-325                      | 275,233,551  | 198,120,756  | 0  | 0  |
| 5        | Maintenance Expenses (402)  | 317-325                      | 8,372,577  | 7,796,265  | 0  | 0  |
| 6        | Depreciation Expense (403)  | 336-338                      | 17,322,151   | 16,257,843   | 0  | 0  |
| 7        | Depreciation Expense for Asset Retirement Costs (403.1)                           | 336-338                      | 0  | 0  | 0  | 0  |
| 8        | Amortization & Depletion Of Utility Plant (404-405)                               | 336-338                      | 4,684,938  | 4,534,230  | 0  | 0  |
| 9        | Amortization of Utility Plant Acu. Adjustment (406)                               | 336-338                      | 0  | 0  | 0  | 0  |
| 10       | Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)            |                              | 0  | 0  | 0  | 0  |
| 11       | Amortization of Conversion Expenses (407.2)                                       |                              | 0  | 0  | 0  | 0  |
| 12       | Regulatory Debits (407.3)   |                              | 0  | 0  | 0  | 0  |
| 13       | (Less) Regulatory Credits (407.4)   |                              | 0  | 0  | 0  | 0  |
| 14       | Taxes Other Than Income Taxes (408.1)   | 262-263                      | 13,133,096   | 12,303,916   | 0  | 0  |
| 15       | Income Taxes - Federal (409.1)  | 262-263                      | (4,385,392)  | 3,620,008  | 0  | 0  |
| 16       | Income Taxes-Other (409.1)  | 262-263                      | (2,695,101)  | (165,910)  | 0  | 0  |
| 17       | Provision for Deferred Income Taxes (410.1)                                       | 234-235                      | 14,794,294   | 2,987,319  | 0  | 0  |
| 18       | (Less) Provision for Deferred Income Taxes-Cr. (411.1)                            | 234-235                      | 4,043,187  | 4,309,366  | 0  | 0  |
| 19       | Investment Tax Credit Adjustment-Net (411.4)                                      |                              | 607,053  | 827,997  | 0  | 0  |
| 20       | (Less) Gains from Disposition of Utility Plant (411.6)                            |                              | 0  | 0  | 0  | 0  |
| 21       | Losses from Disposition of Utility Plant (411.7)                                  |                              | 0  | 0  | 0  | 0  |
| 22       | (Less) Gains from Disposition of Allowances (411.8)                               |                              | 0  | 0  | 0  | 0  |
| 23       | Losses from Disposition of Allowances (411.9)                                     |                              | 0  | 0  | 0  | 0  |
| 24       | Accretion Expense (411.10)  |                              | 0  | 0  | 0  | 0  |
| 25       | TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)                 |                              | 323,023,980  | 241,973,058  | 0  | 0  |
| 26       | Net Utility Operating Income (Enter Tot Line 2 less 25) (Carry to Pg116, line 27) |                              | 26,934,961   | 18,702,198   | 0  | 0  |

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|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

| Statement of Income |  |   |  |   |  |   |
|---------------------|--|---|--|---|--|---|
| Line No.            | Elec. Utility Current Year to Date (in dollars)<br>(g) | Elec. Utility Previous Year to Date (in dollars)<br>(h) | Gas Utility Current Year to Date (in dollars)<br>(i) | Gas Utility Previous Year to Date (in dollars)<br>(j) | Other Utility Current Year to Date (in dollars)<br>(k) | Other Utility Previous Year to Date (in dollars)<br>(l) |
| 1                   |  |   |  |   |  |   |
| 2                   | 0  | 0   | 349,958,941  | 260,675,256   | 0  | 0   |
| 3                   |  |   |  |   |  |   |
| 4                   | 0  | 0   | 275,233,551  | 198,120,756   | 0  | 0   |
| 5                   | 0  | 0   | 8,372,577  | 7,796,265   | 0  | 0   |
| 6                   | 0  | 0   | 17,322,151   | 16,257,843  | 0  | 0   |
| 7                   | 0  | 0   | 0  | 0   | 0  | 0   |
| 8                   | 0  | 0   | 4,684,938  | 4,534,230   | 0  | 0   |
| 9                   | 0  | 0   | 0  | 0   | 0  | 0   |
| 10                  | 0  | 0   | 0  | 0   | 0  | 0   |
| 11                  | 0  | 0   | 0  | 0   | 0  | 0   |
| 12                  | 0  | 0   | 0  | 0   | 0  | 0   |
| 13                  | 0  | 0   | 0  | 0   | 0  | 0   |
| 14                  | 0  | 0   | 13,133,096   | 12,303,916  | 0  | 0   |
| 15                  | 0  | 0   | (4,385,392)  | 3,620,008   | 0  | 0   |
| 16                  | 0  | 0   | (2,695,101)  | (165,910)   | 0  | 0   |
| 17                  | 0  | 0   | 14,794,294   | 2,987,319   | 0  | 0   |
| 18                  | 0  | 0   | 4,043,187  | 4,309,366   | 0  | 0   |
| 19                  | 0  | 0   | 607,053  | 827,997   | 0  | 0   |
| 20                  | 0  | 0   | 0  | 0   | 0  | 0   |
| 21                  | 0  | 0   | 0  | 0   | 0  | 0   |
| 22                  | 0  | 0   | 0  | 0   | 0  | 0   |
| 23                  | 0  | 0   | 0  | 0   | 0  | 0   |
| 24                  | 0  | 0   | 0  | 0   | 0  | 0   |
| 25                  | 0  | 0   | 323,023,980  | 241,973,058   | 0  | 0   |
| 26                  | 0  | 0   | 26,934,961   | 18,702,198  | 0  | 0   |
|                     |  |   |  |   |  |   |

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| Statement of Income(continued) |   |                              |  |  |  |  |
|--------------------------------|---|------------------------------|--|--|--|--|
| Line No.                       | Title of Account<br>(a)   | Reference Page Number<br>(b) | Total Current Year to Date Balance for Quarter/Year<br>(c) | Total Prior Year to Date Balance for Quarter/Year<br>(d) | Current Three Months Ended Quarterly Only No Fourth Quarter<br>(e) | Prior Three Months Ended Quarterly Only No Fourth Quarter<br>(f) |
| 27                             | Net Utility Operating Income (Carried forward from page 114)              |                              | 26,934,961   | 18,702,198   | 0  | 0  |
| 28                             | <b>OTHER INCOME AND DEDUCTIONS</b>  |                              |  |  |  |  |
| 29                             | Other Income  |                              |  |  |  |  |
| 30                             | Nonutility Operating Income   |                              |  |  |  |  |
| 31                             | Revenues form Merchandising, Jobbing and Contract Work (415)              |                              | 0  | 0  | 0  | 0  |
| 32                             | (Less) Costs and Expense of Merchandising, Job & Contract Work (416)      |                              | 0  | 0  | 0  | 0  |
| 33                             | Revenues from Nonutility Operations (417)                                 |                              | 4,713,987  | 1,503,766  | 0  | 0  |
| 34                             | (Less) Expenses of Nonutility Operations (417.1)                          |                              | 3,782,678  | 999,759  | 0  | 0  |
| 35                             | Nonoperating Rental Income (418)  |                              | 0  | 0  | 0  | 0  |
| 36                             | Equity in Earnings of Subsidiary Companies (418.1)                        | 119                          | 0  | 0  | 0  | 0  |
| 37                             | Interest and Dividend Income (419)  |                              | 774,765  | 754,773  | 0  | 0  |
| 38                             | Allowance for Other Funds Used During Construction (419.1)                |                              | 0  | 0  | 0  | 0  |
| 39                             | Miscellaneous Nonoperating Income (421)                                   |                              | 3,472  | 1,138  | 0  | 0  |
| 40                             | Gain on Disposition of Property (421.1)                                   |                              | 0  | 0  | 0  | 0  |
| 41                             | TOTAL Other Income (Total of lines 31 thru 40)                            |                              | 1,709,546  | 1,259,918  | 0  | 0  |
| 42                             | Other Income Deductions   |                              |  |  |  |  |
| 43                             | Loss on Disposition of Property (421.2)                                   |                              | 0  | 0  | 0  | 0  |
| 44                             | Miscellaneous Amortization (425)  |                              | 0  | 0  | 0  | 0  |
| 45                             | Donations (426.1)   | 340                          | 239,997  | 179,841  | 0  | 0  |
| 46                             | Life Insurance (426.2)  |                              | 827,025  | 120,831  | 0  | 0  |
| 47                             | Penalties (426.3)   |                              | 6  | 13,805   | 0  | 0  |
| 48                             | Expenditures for Certain Civic, Political and Related Activities (426.4)  |                              | 97,617   | 61,667   | 0  | 0  |
| 49                             | Other Deductions (426.5)  |                              | 4,645  | 4,494  | 0  | 0  |
| 50                             | TOTAL Other Income Deductions (Total of lines 43 thru 49)                 | 340                          | 1,169,290  | 380,638  | 0  | 0  |
| 51                             | Taxes Applic. to Other Income and Deductions                              |                              |  |  |  |  |
| 52                             | Taxes Other than Income Taxes (408.2)                                     | 262-263                      | 0  | 0  | 0  | 0  |
| 53                             | Income Taxes-Federal (409.2)  | 262-263                      | 90,953   | 72,309   | 0  | 0  |
| 54                             | Income Taxes-Other (409.2)  | 262-263                      | 27,890   | 24,438   | 0  | 0  |
| 55                             | Provision for Deferred Income Taxes (410.2)                               | 234-235                      | 646,515  | 311,626  | 0  | 0  |
| 56                             | (Less) Provision for Deferred Income Taxes-Credit (411.2)                 | 234-235                      | 314,448  | 24,191   | 0  | 0  |
| 57                             | Investment Tax Credit Adjustments-Net (411.5)                             |                              | 0  | 0  | 0  | 0  |
| 58                             | (Less) Investment Tax Credits (420)                                       |                              | 0  | 0  | 0  | 0  |
| 59                             | TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)         |                              | 450,910  | 384,182  | 0  | 0  |
| 60                             | Net Other Income and Deductions (Total of lines 41, 50, 59)               |                              | 89,346   | 495,098  | 0  | 0  |
| 61                             | <b>INTEREST CHARGES</b>   |                              |  |  |  |  |
| 62                             | Interest on Long-Term Debt (427)  |                              | 8,361,759  | 6,067,606  | 0  | 0  |
| 63                             | Amortization of Debt Disc. and Expense (428)                              | 258-259                      | 115,954  | 109,869  | 0  | 0  |
| 64                             | Amortization of Loss on Reacquired Debt (428.1)                           |                              | 0  | 0  | 0  | 0  |
| 65                             | (Less) Amortization of Premium on Debt-Credit (429)                       | 258-259                      | 0  | 0  | 0  | 0  |
| 66                             | (Less) Amortization of Gain on Reacquired Debt-Credit (429.1)             |                              | 0  | 0  | 0  | 0  |
| 67                             | Interest on Debt to Associated Companies (430)                            | 340                          | 0  | 0  | 0  | 0  |
| 68                             | Other Interest Expense (431)  | 340                          | 35,723   | 67,283   | 0  | 0  |
| 69                             | (Less) Allowance for Borrowed Funds Used During Construction-Credit (432) |                              | 586,365  | 174,071  | 0  | 0  |
| 70                             | Net Interest Charges (Total of lines 62 thru 69)                          |                              | 7,927,071  | 6,070,687  | 0  | 0  |
| 71                             | Income Before Extraordinary Items (Total of lines 27,60 and 70)           |                              | 19,097,236   | 13,126,609   | 0  | 0  |
| 72                             | <b>EXTRAORDINARY ITEMS</b>  |                              |  |  |  |  |
| 73                             | Extraordinary Income (434)  |                              | 0  | 0  | 0  | 0  |
| 74                             | (Less) Extraordinary Deductions (435)                                     |                              | 0  | 0  | 0  | 0  |
| 75                             | Net Extraordinary Items (Total of line 73 less line 74)                   |                              | 0  | 0  | 0  | 0  |
| 76                             | Income Taxes-Federal and Other (409.3)                                    | 262-263                      | 0  | 0  | 0  | 0  |
| 77                             | Extraordinary Items after Taxes (Total of line 75 less line 76)           |                              | 0  | 0  | 0  | 0  |
| 78                             | Net Income (Total of lines 71 and 77)                                     |                              | 19,097,236   | 13,126,609   | 0  | 0  |



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**Statement of Accumulated Comprehensive Income and Hedging Activities**

1. Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

| Line No. | Item<br><br>(a)  | Unrealized Gains and Losses on available-for-sale securities<br><br>(b) | Minimum Pension liability Adjustment (net amount)<br><br>(c) | Foreign Currency Hedges<br><br>(d) | Other Adjustments<br><br>(e) |
|----------|--|---|--|------------------------------------|------------------------------|
| 1        | Balance of Account 219 at Beginning of Preceding Year                        |   |  |                                    |                              |
| 2        | Preceding Quarter/Year to Date Reclassifications from Acct 219 to Net Income |   |  |                                    |                              |
| 3        | Preceding Quarter/Year to Date Changes in Fair Value                         |   |  |                                    |                              |
| 4        | Total (lines 2 and 3)  | —   | —  | —                                  | —                            |
| 5        | Balance of Account 219 at End of Preceding Quarter/Year                      |   |  |                                    |                              |
| 6        | Balance of Account 219 at Beginning of Current Year                          |   | (1,643,895)  |                                    |                              |
| 7        | Current Quarter/Year to Date Reclassifications from Acct 219 to Net Income   |   |  |                                    |                              |
| 8        | Current Quarter/Year to Date Changes in Fair Value                           |   | 1,196,183  |                                    | (8,791)                      |
| 9        | Total (lines 7 and 8)  | —   | 1,196,183  | —                                  | (8,791)                      |
| 10       | Balance of Account 219 at End of Current Quarter/Year                        |   | (447,712)  |                                    | (8,791)                      |
|          |  |   |  |                                    |                              |

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| Statement of Accumulated Comprehensive Income and Hedging Activities(continued) |  |  |   |   |   |
|---|--|--|---|---|---|
| Line No.  | Other Cash Flow Hedges<br>Interest Rate Swaps<br><br>(f) | Other Cash Flow Hedges<br>[Insert Footnote at Line 1<br>to specify]<br><br>(g) | Totals for each<br>category of<br>items recorded<br>in Account 219<br><br>(h) | Net Income<br>(Carried Forward<br>from Page 116,<br>Line 78)<br><br>(i) | Total<br>Comprehensive<br>Income<br><br>(j) |
| 1   |  |  |   |   |   |
| 2   |  |  |   |   |   |
| 3   |  |  |   |   |   |
| 4   | —  | —  | —   |   |   |
| 5   |  |  |   |   |   |
| 6   |  |  | (1,643,895)   |   |   |
| 7   |  |  | —   |   |   |
| 8   |  |  | 1,187,392   |   |   |
| 9   | —  | —  | 1,187,392   | 19,097,236  | 20,284,628                                  |
| 10  |  |  | (456,503)   |   |   |
|   |  |  |   |   |   |
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|---|---|--|---|

**Statement of Retained Earnings**

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.

| Line No. | Item<br>(a)  | Contra Primary Account Affected<br>(b) | Current Quarter Year to Date Balance<br>(c) | Previous Quarter Year to Date Balance<br>(d) |
|----------|--|--|---|--|
|          | <b>UNAPPROPRIATED RETAINED EARNINGS</b>  |  |   |  |
| 1        | Balance-Beginning of Period  |  | 82,238,580                                  | 79,731,150                                   |
| 2        | Changes (Identify by prescribed retained earnings accounts)                    |  |   |  |
| 3        | Adjustments to Retained Earnings (Account 439)                                 |  |   |  |
| 4        | TOTAL Credits to Retained Earnings (Account 439) (footnote details)            |  | 19,097,236                                  | 13,126,609                                   |
| 5        | TOTAL Debits to Retained Earnings (Account 439) (footnote details)             |  | 50,462                                      | 59,179                                       |
| 6        | Balance Transferred from Income (Acct 433 less Acct 418.1)                     |  |   | —  |
| 7        | Appropriations of Retained Earnings (Account 436)                              |  |   | —  |
| 8        | TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)     |  |   | —  |
| 9        | Dividends Declared-Preferred Stock (Account 437)                               |  |   |  |
| 10       | TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)      |  |   | —  |
| 11       | Dividends Declared-Common Stock (Account 438)                                  |  |   |  |
| 12       | TOTAL Dividends Declared-Common Stook (Account 438) (footnote details)         |  | 10,120,000                                  | 10,560,000                                   |
| 13       | Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings |  |   | —  |
| 14       | Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)           |  | 91,165,354                                  | 82,238,580                                   |
| 15       | <b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>                            |  |   |  |
| 16       | TOTAL Appropriated Retained Earnings (Account 215) (footnote details)          |  |   | —  |
| 17       | <b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account</b>   |  |   |  |
| 18       | TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account    |  |   | —  |
| 19       | TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines     |  | —   | —  |
| 20       | TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1    |  | 91,165,354                                  | 82,238,580                                   |
| 21       | <b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b>        |  |   |  |
|          | Report only on an Annual Basis no Quarterly                                    |  |   |  |
| 22       | Balance-Beginning of Year (Debit or Credit)                                    |  |   | —  |
| 23       | Equity in Earnings for Year (Credit) (Account 418.1)                           |  |   | —  |
| 24       | (Less) Dividends Received (Debit)  |  |   | —  |
| 25       | Other Changes (Explain)  |  |   | —  |
| 26       | Balance-End of Year  |  |   | —  |

|   |   |  |   |
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|---|---|--|---|

| <b>Statement of Cash Flows</b>   |   |                                      |                                       |
|--|---|--------------------------------------|---------------------------------------|
| <p>(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</p> <p>(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>(4) Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p> |   |                                      |                                       |
| Line No.   | Description (See Instructions for explanation of codes)<br>(a)  | Current Year to Date<br>Quarter/Year | Pervious Year to Date<br>Quarter/Year |
| 1  | Net Cash Flow from Operating Activities                         |                                      |                                       |
| 2  | Net Income (Line 78(c) on page 116)                             | 19,097,236                           | 13,126,609                            |
| 3  | Noncash Charges (Credits) to Income:                            |                                      |                                       |
| 4  | Depreciation and Depletion                                      | 22,007,089                           | 20,792,072                            |
| 5  | Amortization of (Specify) (footnote details)                    | (404,818)                            | 109,869                               |
| 6  | Deferred Income Taxes (Net)                                     | 11,083,174                           | (1,034,612)                           |
| 7  | Investment Tax Credit Adjustments (Net)                         | 607,053                              | 827,997                               |
| 8  | Net (Increase) Decrease in Receivables                          | (15,773,970)                         | 1,218,679                             |
| 9  | Net (Increase) Decrease in Inventory                            | (1,984,726)                          | 552,642                               |
| 10   | Net (Increase) Decrease in Allowances Inventory                 | —                                    | —                                     |
| 11   | Net Increase (Decrease) in Payables and Accrued Expenses        | 46,405,668                           | 1,207,364                             |
| 12   | Net (Increase) Decrease in Other Regulatory Assets              | 476,035                              | 374,180                               |
| 13   | Net Increase (Decrease) in Other Regulatory Liabilities         | (27,259,794)                         | 9,933,491                             |
| 14   | (Less) Allowance for Other Funds Used During Construction       | —                                    | —                                     |
| 15   | (Less) Undistributed Earnings from Subsidiary Companies         |                                      |                                       |
| 16   | Other (footnote details):                                       | (65,103,560)                         | (22,280,020)                          |
| 17   | Net Cash Provided by (Used in) Operating Activities             |                                      |                                       |
| 18   | (Total of Lines 2 thru 16)                                      | (10,850,613)                         | 24,828,271                            |
| 19   |   |                                      |                                       |
| 20   | Cash Flows from Investment Activities:                          |                                      |                                       |
| 21   | Construction and Acquisition of Plant (including land):         |                                      |                                       |
| 22   | Gross Additions to Utility Plant (less nuclear fuel)            | (46,003,025)                         | (46,003,025)                          |
| 23   | Gross Additions to Nuclear Fuel                                 | —                                    | —                                     |
| 24   | Gross Additions to Common Utility Plant                         | —                                    | —                                     |
| 25   | Gross Additions to Nonutility Plant                             | —                                    | —                                     |
| 26   | (Less) Allowance for Other Funds Used During Construction       | (570,306)                            | (1,786,695)                           |
| 27   | Other (footnote details):                                       |                                      |                                       |
| 28   | Cash Outflows for Plant (Total of lines 22 thru 27)             | (45,432,719)                         | (44,216,330)                          |
| 29   |   |                                      |                                       |
| 30   | Acquisition of Other Noncurrent Assets (d)                      | (16,734)                             |                                       |
| 31   | Proceeds from Disposal of Noncurrent Assets (d)                 | (561,298)                            | 42,124                                |
| 32   |   |                                      |                                       |
| 33   | Investments in and Advances to Assoc. and Subsidiary Companies  |                                      |                                       |
| 34   | Contributions and Advances from Assoc. and Subsidiary Companies |                                      |                                       |
| 35   | Disposition of Investments in (and Advances to)                 |                                      |                                       |
| 36   | Associated and Subsidiary Companies                             |                                      | —                                     |
| 37   |   |                                      | —                                     |
| 38   | Purchase of Investment Securities (a)                           | —                                    | —                                     |
| 39   | Proceeds from Sales of Investment Securities (a)                | —                                    | —                                     |

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| Statement of Cash Flows (continued) |  |                                      |                                       |
|-------------------------------------|--|--------------------------------------|---------------------------------------|
| Line No.                            | Description (See Instructions for explanation of codes)<br>(a) | Current Year to Date<br>Quarter/Year | Pervious Year to Date<br>Quarter/Year |
| 40                                  | Loans Made or Purchased  | —                                    | —                                     |
| 41                                  | Collections on Loans   | —                                    | —                                     |
| 42                                  |  |                                      | —                                     |
| 43                                  | Net (Increase) Decrease in Receivables                         | —                                    | —                                     |
| 44                                  | Net (Increase) Decrease in Inventory                           | —                                    | —                                     |
| 45                                  | Net (Increase) Decrease in Allowances Held for Speculation     | —                                    | —                                     |
| 46                                  | Net Increase (Decrease) in Payables and Accrued Expenses       | —                                    | —                                     |
| 47                                  | Other (footnote details):                                      |                                      | —                                     |
| 48                                  | Net Cash Provided by (Used in) Investing Activities            |                                      |                                       |
| 49                                  | (Total of lines 28 thru 47)                                    | (46,010,750)                         | (44,174,206)                          |
| 50                                  |  |                                      |                                       |
| 51                                  | Cash Flows from Financing Activities:                          |                                      |                                       |
| 52                                  | Proceeds from Issuance of:                                     |                                      |                                       |
| 53                                  | Long-Term Debt (b)   | 69,050,000                           | 14,650,000                            |
| 54                                  | Preferred Stock  | —                                    | —                                     |
| 55                                  | Common Stock   | —                                    | 15,000,000                            |
| 56                                  | Other (footnote details):                                      |                                      |                                       |
| 57                                  | Net Increase in Short-term Debt (c)                            |                                      |                                       |
| 58                                  | Other (footnote details):                                      |                                      |                                       |
| 59                                  | Cash Provided by Outside Sources (Total of lines 53 thru 58)   | 69,050,000                           | 29,650,000                            |
| 60                                  |  |                                      |                                       |
| 61                                  | Payments for Retirement of:                                    |                                      |                                       |
| 62                                  | Long-Term Debt (b)   | —                                    | —                                     |
| 63                                  | Preferred Stock  | —                                    | —                                     |
| 64                                  | Common Stock   | —                                    | —                                     |
| 65                                  | Other (footnote details):                                      |                                      |                                       |
| 66                                  | Net Decrease in Short-Term Debt (c)                            | —                                    | —                                     |
| 67                                  |  |                                      |                                       |
| 68                                  | Dividends on Preferred Stock                                   | —                                    | —                                     |
| 69                                  | Dividends on Common Stock                                      | (10,230,000)                         | (10,885,000)                          |
| 70                                  | Net Cash Provided by (Used in) Financing Activities            |                                      |                                       |
| 71                                  | (Total of lines 59 thru 69)                                    | 58,820,000                           | 18,765,000                            |
| 72                                  |  |                                      |                                       |
| 73                                  | Net Increase (Decrease) in Cash and Cash Equivalents           |                                      |                                       |
| 74                                  | (Total of line 18, 49 and 71)                                  | 1,958,637                            | (580,935)                             |
| 75                                  |  |                                      |                                       |
| 76                                  | Cash and Cash Equivalents at Beginning of Period               | 789,426                              | 1,370,361                             |
| 77                                  |  |                                      |                                       |
| 78                                  | Cash and Cash Equivalents at End of Period                     | 2,748,063                            | 789,426                               |

|                           |  |                            |                       |
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**Notes to Financial Statements**

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.
4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.
5. Provide a list of all environmental credits received during the reporting period.
6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.
7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

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| <b>Notes to Financial Statements</b> |
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**Note 10 - Asset Retirement Obligations**

The Company records obligations related to retirement costs of natural gas distribution lines, natural gas transmission lines, decommissioning of certain electric generating facilities, special handling and disposal of hazardous materials at certain electric generating facilities, natural gas distribution facilities and buildings, and certain other obligations as asset retirement obligations.

A reconciliation of the Company's liability for the years ended December 31 was as follows:

|                              | 2022           | 2021      |
|------------------------------|----------------|-----------|
|                              | (In thousands) |           |
| Balance at beginning of year | \$ 373,60      | \$ 354,99 |
| Liabilities incurred         | 1,314          | 9,982     |
| Liabilities settled          | (7,205)        | (11,656)  |
| Accretion expense*           | 19,003         | 18,576    |
| Revisions in estimates       | (77,687)       | 1,702     |
| Balance at end of year       | \$ 309,02      | \$ 373,60 |

\* Includes \$19.0 million and \$18.6 million in 2022 and 2021, respectively, recorded to regulatory assets.

The current portion of the Company's asset retirement obligation is included in other accrued liabilities on the Consolidated Balance Sheets and was \$163,000 and \$4.4 million at December 31, 2022 and 2021, respectively.

The 2022 revisions in estimates consist principally of updated asset retirement obligation costs associated with natural gas distribution and transmission lines.

The Company believes that largely all expenses related to asset retirement obligations will be recovered in rates over time and, accordingly, defers such expenses as regulatory assets. For more information on the Company's regulatory assets and liabilities, see Note 5.

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| <b>Notes to Financial Statements</b> |
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**NOTE 14 – EMPLOYEE BENEFIT PLANS**

**Pension and other postretirement benefit plans**

The Company has noncontributory qualified defined benefit pension plans and other postretirement benefit plans for certain eligible employees. The Company uses a measurement date of December 31 for all of its pension and postretirement benefit plans.

Prior to 2013, all of the Company's defined benefit pension plans were frozen. These employees were eligible to receive additional defined contribution plan benefits.

Effective January 1, 2010, eligibility to receive retiree medical benefits was modified. Current employees at Montana-Dakota and Intermountain, and those hired before June 1, 1992 at Cascade who had attained age 55 with 10 years of continuous service by December 31, 2010, were provided the option to choose between a pre-65 comprehensive medical plan coupled with a Medicare supplement or a specified company funded Retiree Reimbursement Account, regardless of when they retire. All other

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eligible employees must meet the new eligibility criteria of age 60 and 10 years of continuous service at the time they retire to be eligible for a specified company funded Retiree Reimbursement Account. Employees at Montana-Dakota and Intermountain hired after December 31, 2009, and employees at Cascade hired after June 1, 1992, will not be eligible for retiree medical benefits.

In 2012, the Company modified health care coverage for certain retirees. Effective January 1, 2013, post-65 coverage was replaced by a fixed-dollar subsidy for retirees and spouses to be used to purchase individual insurance through a healthcare exchange.

Changes in benefit obligation and plan assets and amounts recognized in the Consolidated Balance Sheets at December 31 were as follows:

|   | Pension Benefits   |                    | Other             |                    |
|---|--------------------|--------------------|-------------------|--------------------|
|   | 2022               | 2021               | 2022              | 2021               |
| (In thousands)  |                    |                    |                   |                    |
| Change in benefit obligation:                           |                    |                    |                   |                    |
| Benefit obligation at beginning of year                 | \$ 285,18          | \$ 303,72          | \$ 41,90          | \$ 50,35           |
| Service cost  | —                  | —                  | 615               | 716                |
| Interest cost   | 7,290              | 6,807              | 1,072             | 1,076              |
| Plan participants' contributions                        | —                  | —                  | 491               | 554                |
| Actuarial gain  | (58,410)           | (8,922)            | (10,082)          | (8,147)            |
| Benefits paid   | (17,315)           | (16,432)           | (2,750)           | (2,655)            |
| <b>Benefit obligation at end of year</b>                | <b>216,746</b>     | <b>285,181</b>     | <b>31,247</b>     | <b>41,901</b>      |
| Change in net plan assets:                              |                    |                    |                   |                    |
| Fair value of plan assets at beginning of year          | 261,488            | 268,555            | 74,917            | 76,083             |
| Actual return on plan assets                            | (54,172)           | 9,365              | (15,721)          | 895                |
| Employer contribution                                   | —                  | —                  | 44                | 40                 |
| Plan participants' contributions                        | —                  | —                  | 491               | 554                |
| Benefits paid   | (17,315)           | (16,432)           | (2,750)           | (2,655)            |
| <b>Fair value of net plan assets at end of year</b>     | <b>190,001</b>     | <b>261,488</b>     | <b>56,981</b>     | <b>74,917</b>      |
| <b>Funded status - over (under)</b>                     | <b>\$ (26,745)</b> | <b>\$ (23,693)</b> | <b>\$ 25,73</b>   | <b>\$ 33,01</b>    |
| Amounts recognized in the Consolidated Balance          |                    |                    |                   |                    |
| Noncurrent assets - other                               | \$                 | \$                 | \$ 25,73          | 33,016             |
| Noncurrent liabilities - other                          | 26,745             | 23,693             | —                 | —                  |
| <b>Net amount recognized</b>                            | <b>\$ (26,745)</b> | <b>\$ (23,693)</b> | <b>\$ 25,73</b>   | <b>\$ 33,01</b>    |
| Amounts recognized in regulatory assets or liabilities: |                    |                    |                   |                    |
| Actuarial (gain) loss                                   | \$ 122,59          | \$ 117,74          | \$ (902)          | \$ (10,933)        |
| Prior service credit                                    | —                  | —                  | (3,274)           | (4,388)            |
| <b>Total</b>  | <b>\$ 122,59</b>   | <b>\$ 117,74</b>   | <b>\$ (4,176)</b> | <b>\$ (15,321)</b> |

Employer contributions and benefits paid in the preceding table include only those amounts contributed directly to, or paid directly from, plan assets. Amounts recognized in regulatory assets or liabilities are expected to be reflected in rates charged to customers over time. For more information on regulatory assets and liabilities, see Note 5.

In 2022 and 2021, the actuarial gain recognized in the benefit obligation was primarily the result of an increase in the discount rate. For more information on the discount rates, see the table below.

Unrecognized pension actuarial losses in excess of 10 percent of the greater of the projected benefit obligation or the market-related value of assets are amortized over the average life expectancy of plan



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participants for frozen plans. The market-related value of assets is determined using a five-year average of assets.

The pension plans all have accumulated benefit obligations in excess of plan assets. The projected benefit obligation, accumulated benefit obligation and fair value of plan assets for these plans at December 31 were as follows:

|                                | 2022           | 2021      |
|--------------------------------|----------------|-----------|
|                                | (In thousands) |           |
| Projected benefit obligation   | \$ 216,74      | \$ 285,18 |
| Accumulated benefit obligation | \$ 216,74      | \$ 285,18 |
| Fair value of plan assets      | \$ 190.00      | \$ 261.48 |

The components of net periodic benefit cost (credit), other than the service cost component, are included in other income on the Consolidated Statements of Income. Prior service credit is amortized on a straight-line basis over the average remaining service period of active participants. These components related to the Company's pension and other postretirement benefit plans for the years ended December 31 were as follows:

|  | Pension Benefits |          | Other   |            |
|--|------------------|----------|---------|------------|
|  | 2022             | 2021     | 2022    | 2021       |
| Components of net periodic benefit cost  | (In thousands)   |          |         |            |
| Service cost   | \$               | \$       | \$ 61   | \$ 71      |
| Interest cost  | 7,290            | 6,807    | 1,072   | 1,076      |
| Expected return on assets  | (13,756)         | (13,781) | (3,962) | (3,841)    |
| Amortization of prior service credit   | —                | —        | (1,114) | (1,114)    |
| Recognized net actuarial loss (gain)   | 4,666            | 5,588    | (431)   | (111)      |
| Net periodic benefit credit, including   | (1,800)          | (1,386)  | (3,820) | (3,274)    |
| Less amount capitalized  | —                | —        | 174     | 148        |
| Net periodic benefit credit  | (1,800)          | (1,386)  | (3,994) | (3,422)    |
| Other changes in plan assets and benefit obligations recognized in regulatory assets or liabilities: |                  |          |         |            |
| Net (gain) loss  | 9,518            | (4,506)  | 9,600   | (5,201)    |
| Amortization of actuarial gain (loss)  | (4,666)          | (5,588)  | 431     | 111        |
| Amortization of prior service credit   | —                | —        | 1,114   | 1,114      |
| Total recognized in regulatory assets or   | 4,852            | (10,094) | 11,145  | (3,976)    |
| Total recognized in net periodic benefit credit and regulatory assets or liabilities                 | \$ 3,05          | \$       | \$ 7,15 | \$ (7,398) |
|  |                  | (11,480) |         |            |

Weighted average assumptions used to determine benefit obligations at December 31 were as follows:

|                         | Pension Benefits |      | Other Postretirement |      |
|-------------------------|------------------|------|----------------------|------|
|                         | 2022             | 2021 | 2022                 | 2021 |
| Discount rate           | 5.06             | 2.64 | 5.07                 | 2.65 |
| Expected return on plan | 6.50             | 6.00 | 6.00                 | 5.50 |

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Weighted average assumptions used to determine net periodic benefit cost (credit) for the years ended December 31 were as follows:

|                         | Pension Benefits |      | Other Postretirement |      |
|-------------------------|------------------|------|----------------------|------|
|                         | 2022             | 2021 | 2022                 | 2021 |
| Discount rate           | 2.64             | 2.30 | 2.65                 | 2.28 |
| Expected return on plan | 6.00             | 6.00 | 5.50                 | 5.50 |

The expected rate of return on pension plan assets is based on a targeted asset allocation range determined by the funded ratio of the plan. As of December 31, 2022, the expected rate of return on pension plan assets is based on the targeted asset allocation range of 40 percent to 50 percent equity securities and 50 percent to 60 percent fixed-income securities and the expected rate of return from these asset categories. The expected rate of return on other postretirement plan assets is based on the targeted asset allocation range of 10 percent to 20 percent equity securities and 80 percent to 90 percent fixed-income securities and the expected rate of return from these asset categories. The expected return on plan assets for other postretirement benefits reflects insurance-related investment costs.

Health care rate assumptions for the Company's other postretirement benefit plans as of December 31 were as follows:

|                                   | 2022 | 2021 |
|-----------------------------------|------|------|
| Health care trend rate assumed    | 7.5  | 7.0  |
| Health care cost trend rate -     | 4.5  | 4.5  |
| Year in which ultimate trend rate | 2033 | 2031 |

The Company's other postretirement benefit plans include health care and life insurance benefits for certain retirees. The plans underlying these benefits may require contributions by the retiree depending on such retiree's age and years of service at retirement or the date of retirement. The Company contributes a flat dollar amount to the monthly premiums which is updated annually on January 1.

The Company does not expect to contribute to its defined benefit pension plans in 2023 due to an additional \$12.4 million contributed to the plans in 2019 creating prefunding credits to be used in future years. The Company expects to contribute approximately \$21,000 to its postretirement benefit plans in 2023.

The following benefit payments, which reflect future service, as appropriate, and expected Medicare Part D subsidies at December 31, 2022, are as follows:

| Years     | Pension Benefits | Other Postretire | Expected Medicare |
|-----------|------------------|------------------|-------------------|
|           | (In              |                  |                   |
| 2023      | \$ 17,48         | \$ 2,86          | \$ 4              |
| 2024      | 17,547           | 2,798            | 40                |
| 2025      | 17,437           | 2,741            | 35                |
| 2026      | 17,299           | 2,657            | 30                |
| 2027      | 17,166           | 2,585            | 22                |
| 2028-2032 | 80,208           | 11,798           | 68                |

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Outside investment managers manage the Company's pension and postretirement assets. The Company's investment policy with respect to pension and other postretirement assets is to make investments solely in the interest of the participants and beneficiaries of the plans and for the exclusive purpose of providing benefits accrued and defraying the reasonable expenses of administration. The Company strives to maintain investment diversification to assist in minimizing the risk of large losses. The Company's policy guidelines allow for investment of funds in cash equivalents, fixed-income securities and equity securities. The guidelines prohibit investment in commodities and futures contracts, equity private placement, employer securities, leveraged or derivative securities, options, direct real estate investments, precious metals, venture capital and limited partnerships. The guidelines also prohibit short selling and margin transactions. The Company's practice is to periodically review and rebalance asset categories based on its targeted asset allocation percentage policy.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date. The fair value ASC establishes a hierarchy for grouping assets and liabilities, based on the significance of inputs. The estimated fair values of the Company's pension plans' assets are determined using the market approach.

The carrying value of the pension plans' Level 2 cash equivalents approximates fair value and is determined using observable inputs in active markets or the net asset value of shares held at year end, which is determined using other observable inputs including pricing from outside sources.

The estimated fair value of the pension plans' Level 1 and Level 2 equity securities are based on the closing price reported on the active market on which the individual securities are traded or other known sources including pricing from outside sources. The estimated fair value of the pension plans' Level 1 and Level 2 collective and mutual funds are based on the net asset value of shares held at year end, based on either published market quotations on active markets or other known sources including pricing from outside sources. The estimated fair value of the pension plans' Level 2 corporate and municipal bonds is determined using other observable inputs, including benchmark yields, reported trades, broker/dealer quotes, bids, offers, future cash flows and other reference data. The estimated fair value of the pension plans' Level 1 U.S. Government securities are valued based on quoted prices on an active market. The estimated fair value of the pension plans' Level 2 U.S. Government securities are valued mainly using other observable inputs, including benchmark yields, reported trades, broker/dealer quotes, bids, offers, to be announced prices, future cash flows and other reference data. The estimated fair value of the pension plans' Level 2 pooled separate accounts are determined using observable inputs in active markets or the net asset value of shares held at year end, or other observable inputs. Some of these securities are valued using pricing from outside sources.

All investments measured at net asset value in the tables that follow are invested in commingled funds, separate accounts or common collective trusts which do not have publicly quoted prices. The fair value of the commingled funds, separate accounts and common collective trusts are determined based on the net asset value of the underlying investments. The fair value of the underlying investments held by the commingled funds, separate accounts and common collective trusts is generally based on quoted prices in active markets.

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Though the Company believes the methods used to estimate fair value are consistent with those used by other market participants, the use of other methods or assumptions could result in a different estimate of fair value.

The fair value of the Company's pension plans' assets (excluding cash) by class were as follows:

|  | Fair Value Measurements<br>at December 31, 2022, Using                           |   |  | Balance at<br>December<br>31, 2022 |
|--|--|---|--|------------------------------------|
|  | Quoted<br>Prices<br>in Active<br>Markets for<br>Identical<br>Assets<br>(Level 1) | Significant<br>Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservabl<br>e<br>Inputs<br>(Level 3) |                                    |
| (In thousands)                                     |  |   |  |                                    |
| <b>Assets:</b>                                     |  |   |  |                                    |
| Cash equivalents                                   | \$   | \$ 5,74   | \$   | \$ 5,74                            |
| <b>Equity securities:</b>                          |  |   |  |                                    |
| U.S. companies                                     | 5,193  | —   | —  | 5,193                              |
| International companies                            | —  | 328   | —  | 328                                |
| Collective and mutual funds (a)                    | 85,098   | 23,455  | —  | 108,553                            |
| Corporate bonds                                    | —  | 57,188  | —  | 57,188                             |
| Municipal bonds                                    | —  | 4,150   | —  | 4,150                              |
| U.S. Government securities                         | 2,140  | 618   | —  | 2,758                              |
| Pooled separate accounts (b)                       | —  | 2,179   | —  | 2,179                              |
| <b>Investments measured at net asset value (c)</b> | —  | —   | —  | <b>3,909</b>                       |
| <b>Total assets measured at fair value</b>         | <b>\$ 92,43</b>  | <b>\$ 93,66</b>   | <b>\$</b>  | <b>\$ 190,00</b>                   |

a. Collective and mutual funds invest approximately 29 percent in corporate bonds, 24 percent in common stock of large-cap U.S. companies, 16 percent in common stock of international companies, 7 percent in cash and cash equivalents, 7 percent in U.S. Government securities and 17 percent in other investments.

b. Pooled separate accounts are invested 100 percent in cash and cash equivalents.

c. In accordance with ASC 820 - Fair Value Measurements, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Consolidated Balance Sheets.

|   |   |  |   |
|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

Fair Value Measurements  
at December 31, 2021, Using

|   | Quoted<br>Prices<br>in Active<br>Markets for<br>Identical<br>Assets<br>(Level 1) | Significant<br>Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservabl<br>e<br>Inputs<br>(Level 3) | Balance at<br>December<br>31, 2021 |
|---|--|---|--|------------------------------------|
| (In thousands)                              |  |   |  |                                    |
| <b>Assets:</b>                              |  |   |  |                                    |
| Cash equivalents                            | \$   | \$ 3,25   | \$   | \$ 3,25                            |
| <b>Equity securities:</b>                   |  |   |  |                                    |
| U.S. companies                              | 5,245  | —   | —  | 5,245                              |
| International companies                     | —  | 896   | —  | 896                                |
| Collective and mutual funds (a)             | 117,129  | 29,008  | —  | 146,137                            |
| Corporate bonds                             | —  | 87,740  | —  | 87,740                             |
| Municipal bonds                             | —  | 5,262   | —  | 5,262                              |
| U.S. Government securities                  | 4,986  | 1,334   | —  | 6,320                              |
| Pooled separate accounts (b)                | —  | 2,111   | —  | 2,111                              |
| Investments measured at net asset value (c) | —  | —   | —  | 4,526                              |
| <b>Total assets measured at fair value</b>  | <b>\$ 127,36</b>   | <b>\$ 129,60</b>  | <b>\$</b>  | <b>\$ 261,48</b>                   |

- a. Collective and mutual funds invest approximately 37 percent in corporate bonds, 19 percent in common stock of international companies, 16 percent in common stock of large-cap U.S. companies, 9 percent in U.S. Government securities and 19 percent in other investments.
- b. Pooled separate accounts are invested 100 percent in cash and cash equivalents.
- c. In accordance with ASC 820 - Fair Value Measurements, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Consolidated Balance Sheets.

The estimated fair values of the Company's other postretirement benefit plans' assets are determined using the market approach.

The estimated fair value of the other postretirement benefit plans' Level 2 cash equivalents is valued at the net asset value of shares held at year end, based on published market quotations on active markets, or using other known sources including pricing from outside sources. The estimated fair value of the other postretirement benefit plans' Level 1 and Level 2 equity securities is based on the closing price reported on the active market on which the individual securities are traded or other known sources including pricing from outside sources. The estimated fair value of the other postretirement benefit plans' Level 2 insurance contract is based on contractual cash surrender values that are determined primarily by investments in managed separate accounts of the insurer. These amounts approximate fair value. The managed separate accounts are valued based on other observable inputs or corroborated market data.

Though the Company believes the methods used to estimate fair value are consistent with those used by other market participants, the use of other methods or assumptions could result in a different estimate of fair value.

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

The fair value of the Company's other postretirement benefit plans' assets (excluding cash) by asset class were as follows:

|  | Fair Value Measurements<br>at December 31, 2022, Using                           |   |  | Balance at<br>December<br>31, 2022 |
|--|--|---|--|------------------------------------|
|  | Quoted<br>Prices<br>in Active<br>Markets for<br>Identical<br>Assets<br>(Level 1) | Significant<br>Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservabl<br>e<br>Inputs<br>(Level 3) |                                    |
| (In thousands)                             |  |   |  |                                    |
| Assets:                                    |  |   |  |                                    |
| Cash equivalents                           | \$   | \$ 3,13   | \$   | \$ 3,13                            |
| Equity securities:                         |  |   |  |                                    |
| U.S. companies                             | 1,920  | —   | —  | 1,920                              |
| Collective and mutual funds (a)            | 4  | 3   | —  | 7                                  |
| Insurance contract (b)                     | —  | 51,921  | —  | 51,921                             |
| <b>Total assets measured at fair value</b> | <b>\$ 1,92</b>   | <b>\$ 55,05</b>   | <b>\$</b>  | <b>\$ 56,98</b>                    |

a. Collective and mutual funds invest approximately 29 percent in corporate bonds, 24 percent in common stock of large-cap U.S. companies, 16 percent in common stock of international companies, 7 percent in cash and cash equivalents, 7 percent in U.S. Government securities and 17 percent in other investments.

b. The insurance contract invests approximately 69 percent in corporate bonds, 13 percent in U.S. Government securities, 14 percent in common stock of large-cap U.S. companies, and 4 percent in common stock of small-cap U.S. companies.

|   | Fair Value Measurements<br>at December 31, 2021, Using                           |   |  | Balance at<br>December<br>31, 2021 |
|---|--|---|--|------------------------------------|
|   | Quoted<br>Prices<br>in Active<br>Markets for<br>Identical<br>Assets<br>(Level 1) | Significant<br>Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservabl<br>e<br>Inputs<br>(Level 3) |                                    |
| (In thousands)                              |  |   |  |                                    |
| Assets:                                     |  |   |  |                                    |
| Cash equivalents                            | \$   | \$ 3,20   | \$   | \$ 3,20                            |
| Equity securities:                          |  |   |  |                                    |
| U.S. companies                              | 1,745  | —   | —  | 1,745                              |
| International companies                     | —  | 1   | —  | 1                                  |
| Collective and mutual funds (a)             | 3  | 67  | —  | 70                                 |
| Insurance contract (b)                      | —  | 69,896  | —  | 69,896                             |
| Investments measured at net asset value (c) | —  | —   | —  | 2                                  |
| <b>Total assets measured at fair value</b>  | <b>\$ 1,74</b>   | <b>\$ 73,16</b>   | <b>\$</b>  | <b>\$ 74,91</b>                    |

a. Collective and mutual funds invest approximately 37 percent in corporate bonds, 19 percent in common stock of international companies, 16 percent in common stock of large-cap U.S. companies, 9 percent in U.S. Government securities and 19 percent in other investments.

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

b. The insurance contract invests approximately 58 percent in corporate bonds, 13 percent in common stock of large-cap U.S. companies, 13 percent in U.S. Government securities, 5 percent in common stock of small-cap U.S. companies, and 11 percent in other investments.

c. In accordance with ASC 820 - Fair Value Measurements, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Consolidated Balance Sheets.

### Nonqualified benefit plans

In addition to the qualified defined benefit pension plans reflected in the table at the beginning of this note, the Company also has unfunded, nonqualified defined benefit plans for executive officers and certain key management employees. Montana-Dakota's plan provides for defined benefit payments following the employee's retirement or, upon death, to their beneficiaries for up to a 15-year period. Cascade's plan provides for defined benefit payments following the employee's retirement, or upon death, to their beneficiaries for up to a 10-year period, plus the surviving spouse is entitled to receive a monthly benefit for life equal to one-half of the benefit the participant was entitled to before death. Effective October 1, 2003, the plan was amended so that no new participants will be added to the plan and no additional benefits will accrue for existing participants. Intermountain's plan provides for defined benefit payments following the employee's retirement until death for a minimum of a 20-year period or to their beneficiaries upon pre-retirement death for a 10-year period equal to twice the benefit the participant was entitled to before death. In February 2016, the Company froze the unfunded, nonqualified defined benefit plans to new participants and eliminated benefit increases. Vesting for participants not fully vested was retained.

The projected benefit obligation and accumulated benefit obligation for these plans at December 31 were as follows:

|                                | 2022           | 2021     |
|--------------------------------|----------------|----------|
|                                | (In thousands) |          |
| Projected benefit obligation   | \$ 22,74       | \$ 28,23 |
| Accumulated benefit obligation | \$ 22,74       | \$ 28,23 |

The components of net periodic benefit cost are included in other income on the Consolidated Statements of Income. These components related to the Company's nonqualified defined benefit plans for the years ended December 31 were as follows:

|                            | 2022           | 2021    |
|----------------------------|----------------|---------|
|                            | (In thousands) |         |
| Components of net periodic |                |         |
| Service cost               | \$             | \$      |
| Interest cost              | 659            | 594     |
| Recognized net actuarial   | 195            | 443     |
| Net periodic benefit cost  | \$ 85          | \$ 1,03 |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

Weighted average assumptions used at December 31 were as follows:

|   | 2022 | 2021 |
|---|------|------|
| Benefit obligation discount rate        | 4.98 | 2.42 |
| Benefit obligation rate of compensation | N/A  | N/A  |
| Net periodic benefit cost discount rate | 2.42 | 2.00 |
| Net periodic benefit cost rate of       | N/A  | N/A  |

The amount of future benefit payments for the unfunded, nonqualified defined benefit plans at December 31, 2022, are expected to aggregate as follows:

|                       | 2023    | 2024    | 2025           | 2026    | 2027    | 2028-2032 |
|-----------------------|---------|---------|----------------|---------|---------|-----------|
|                       |         |         | (In thousands) |         |         |           |
| Nonqualified benefits | \$ 2.28 | \$ 2.31 | \$ 2.21        | \$ 2.15 | \$ 2.04 | \$ 8.33   |

In 2012, the Company established a nonqualified defined contribution plan for certain key management employees. In 2020, the plan was frozen to new participants and no new Company contributions will be made to the plan after December 31, 2020. Vesting for participants not fully vested was retained. A new nonqualified defined contribution plan was adopted in 2020 by the Company, effective January 1, 2021, to replace the plan originally established in 2012 with similar provisions. Expenses incurred by the Company under these plans for 2022 and 2021 were \$390,000 and \$359,000, respectively.

The amount of investments that the Company anticipates using to satisfy obligations under these plans at December 31 was as follows:

|                      | 2022           | 2021     |
|----------------------|----------------|----------|
|                      | (In thousands) |          |
| Investments          |                |          |
| Insurance contracts* | \$ 28,77       | \$ 33,25 |
| Life insurance**     | 18,169         | 17,572   |
| Other                | 1,764          | 2,972    |
| Total investments    | \$ 48,70       | \$ 53,79 |

a. For more information on the insurance contracts, see Note 7.

i. Investments of life insurance are carried on plan participants (payable upon the employee's death).

### Defined contribution plans

The Company sponsors various defined contribution plans for eligible employees and the costs incurred under these plans were \$10.6 million in 2022 and \$10.7 million in 2021.

### Multiemployer plans

Intermountain contributes to a multiemployer defined benefit pension plan under the terms of a collective-bargaining agreement that covers its union-represented employees. The risks of participating in a multiemployer plan are different from a single-employer plan in the following aspects:

- Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers
- If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers
- If the Company chooses to stop participating in the multiemployer plan, the Company may be required to pay the plan an amount based on the underfunded status of the plan, referred to as a withdrawal liability



|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

The Company's participation in this plan is outlined in the following table. The most recent Pension Protection Act zone status available in 2022 and 2021 is for the plan's year-end at December 31, 2021, and December 31, 2020, respectively. The zone status is based on information that the Company received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65 percent funded, plans in the yellow zone are between 65 percent and 80 percent funded, and plans in the green zone are at least 80 percent funded.

| Pension Fund                                | EIN/Pension Plan Number | Pension Protection Act Zone Status |                       | FIP/RP Status Pending/ Implemented | Contributions |         | Surcharge Imposed | Expiration Date of Collective Bargaining Agreement |
|---|-------------------------|------------------------------------|-----------------------|------------------------------------|---------------|---------|-------------------|--|
|   |                         | 2022                               | 2021                  |                                    | 2022          | 2021    |                   |  |
| (In thousands)                              |                         |                                    |                       |                                    |               |         |                   |  |
| Idaho Plumbers and Pipefitters Pension Plan | 826010346-001           | Green as of 5/31/2022              | Green as of 5/31/2021 | No                                 | \$1,613       | \$1,528 | No                | 3/31/2023  |

Intermountain was listed in the Idaho Plumbers and Pipefitters Pension Plan's Form 5500 as providing more than 5 percent of the total contributions as of the plan's year-end as of December 31, 2021 and 2020.

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion**

| Line No. | Item<br>(a)   | Total Company<br>For the Current<br>Quarter/Year |
|----------|---|--|
| 1        | UTILITY PLANT   |  |
| 2        | In Service  |  |
| 3        | Plant in Service (Classified)   | 897,520,623                                      |
| 4        | Property Under Capital Leases   | —  |
| 5        | Plant Purchased or Sold   | —  |
| 6        | Completed Construction not Classified   | 8,071,328  |
| 7        | Experimental Plant Unclassified   | —  |
| 8        | TOTAL Utility Plant (Total of lines 3 thru 7)   | 905,591,951                                      |
| 9        | Leased to Others  | —  |
| 10       | Held for Future Use   | 2,066,572  |
| 11       | Construction Work in Progress   | 17,723,824                                       |
| 12       | Acquisition Adjustments   | —  |
| 13       | TOTAL Utility Plant (Total of lines 8 thru 12)  | 925,382,347                                      |
| 14       | Accumulated Provisions for Depreciation, Amortization, & Depletion                                | 416,994,895                                      |
| 15       | Net Utility Plant (Total of lines 13 and 14)  | 508,387,452                                      |
| 16       | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION                     |  |
| 17       | In Service:   |  |
| 18       | Depreciation  | 386,655,663                                      |
| 19       | Amortization and Depletion of Producing Natural Gas Land and Land Rights                          | —  |
| 20       | Amortization of Underground Storage Land and Land Rights  | —  |
| 21       | Amortization of Other Utility Plant   | 29,889,757                                       |
| 22       | TOTAL In Service (Total of lines 18 thru 21)  | 416,545,420                                      |
| 23       | Leased to Others  |  |
| 24       | Depreciation  | —  |
| 25       | Amortization and Depletion  | —  |
| 26       | TOTAL Leased to Others (Total of lines 24 and 25)   | —  |
| 27       | Held for Future Use   |  |
| 28       | Depreciation  | 449,475  |
| 29       | Amortization  | —  |
| 30       | TOTAL Held for Future Use (Total of lines 28 and 29)  | 449,475  |
| 31       | Abandonment of Leases (Natural Gas)   | —  |
| 32       | Amortization of Plant Acquisition Adjustment  | —  |
| 33       | TOTAL Accum. Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32) | 416,994,895                                      |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

| Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued) |              |             |                     |            |
|--|--------------|-------------|---------------------|------------|
| Line No.   | Electric (c) | Gas (d)     | Other (specify) (e) | Common (f) |
| 1  |              |             |                     |            |
| 2  |              |             |                     |            |
| 3  |              | 897,520,623 |                     |            |
| 4  |              |             |                     |            |
| 5  |              |             |                     |            |
| 6  |              | 8,071,328   |                     |            |
| 7  |              |             |                     |            |
| 8  | —            | 905,591,951 | —                   | —          |
| 9  |              |             |                     |            |
| 10   |              | 2,066,572   |                     |            |
| 11   |              | 17,723,824  |                     |            |
| 12   |              |             |                     |            |
| 13   | —            | 925,382,347 | —                   | —          |
| 14   |              | 416,994,895 |                     |            |
| 15   | —            | 508,387,452 | —                   | —          |
| 16   |              |             |                     |            |
| 17   |              |             |                     |            |
| 18   |              | 386,655,663 |                     |            |
| 19   |              |             |                     |            |
| 20   |              |             |                     |            |
| 21   |              | 29,889,757  |                     |            |
| 22   | —            | 416,545,420 | —                   | —          |
| 23   |              |             |                     |            |
| 24   |              |             |                     |            |
| 25   |              |             |                     |            |
| 26   | —            | —           | —                   | —          |
| 27   |              |             |                     |            |
| 28   |              | 449,475     |                     |            |
| 29   |              |             |                     |            |
| 30   | —            | 449,475     | —                   | —          |
| 31   |              |             |                     |            |
| 32   |              |             |                     |            |
| 33   | —            | 416,994,895 | —                   | —          |

|   |   |  |   |
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|---|---|--|---|

**Gas Plant in Service (Accounts 101, 102, 103, and 106)**

- Report below the original cost of gas plant in service according to the prescribed accounts.
- In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
- Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

| Line No. | Account<br>(a)   | Balance at Beginning of Year<br>(b) | Additions<br>(c) |
|----------|--|-------------------------------------|------------------|
| 1        | INTANGIBLE PLANT   |                                     |                  |
| 2        | 301 Organization   | 2,506                               |                  |
| 3        | 302 Franchises and Consents                                  | 429,487                             |                  |
| 4        | 303 Miscellaneous Intangible Plant                           | 57,456,723                          | 1,434,016        |
| 5        | TOTAL Intangible Plant (Enter Total of lines 2 thru 4)       | 57,888,716                          | 1,434,016        |
| 6        | PRODUCTION PLANT   |                                     |                  |
| 7        | Natural Gas Production and Gathering Plant                   |                                     |                  |
| 8        | 325.1 Producing Lands  | —                                   |                  |
| 9        | 325.2 Producing Leaseholds                                   | —                                   |                  |
| 10       | 325.3 Gas Rights   | —                                   |                  |
| 11       | 325.4 Rights-of-Way  | —                                   |                  |
| 12       | 325.5 Other Land and Land Rights                             | —                                   |                  |
| 13       | 326 Gas Well Structures                                      | —                                   |                  |
| 14       | 327 Field Compressor Station Structures                      | —                                   |                  |
| 15       | 328 Field Measuring and Regulating Station Equipment         | —                                   |                  |
| 16       | 329 Other Structures   | —                                   |                  |
| 17       | 330 Producing Gas Wells-Well Construction                    | —                                   |                  |
| 18       | 331 Producing Gas Wells-Well Equipment                       | —                                   |                  |
| 19       | 332 Field Lines  | —                                   |                  |
| 20       | 333 Field Compressor Station Equipment                       | —                                   |                  |
| 21       | 334 Field Measuring and Regulating Station Equipment         | —                                   |                  |
| 22       | 335 Drilling and Cleaning Equipment                          | —                                   |                  |
| 23       | 336 Purification Equipment                                   | —                                   |                  |
| 24       | 337 Other Equipment  | —                                   |                  |
| 25       | 338 Unsuccessful Exploration and Development Costs           | —                                   |                  |
| 26       | 339 Asset Retirement Costs for Natural Gas Production and    | —                                   |                  |
| 27       | TOTAL Production and Gathering Plant (Enter Total of lines 8 | —                                   | —                |
| 28       | PRODUCTS EXTRACTION PLANT                                    |                                     |                  |
| 29       | 340 Land and Land Rights                                     | —                                   |                  |
| 30       | 341 Structures and Improvements                              | —                                   |                  |
| 31       | 342 Extraction and Refining Equipment                        | —                                   |                  |
| 32       | 343 Pipe Lines   | —                                   |                  |
| 33       | 344 Extracted Products Storage Equipment                     | —                                   |                  |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

| Line No. | Retirements<br>(d) | Adjustments<br>(e) | Transfers<br>(f) | Balance at<br>End of Year<br>(g) |
|----------|--------------------|--------------------|------------------|----------------------------------|
| 1        |                    |                    |                  |                                  |
| 2        |                    |                    |                  | 2,506                            |
| 3        |                    |                    |                  | 429,487                          |
| 4        |                    |                    |                  | 58,890,739                       |
| 5        | —                  | —                  | —                | 59,322,732                       |
| 6        |                    |                    |                  |                                  |
| 7        |                    |                    |                  |                                  |
| 8        |                    |                    |                  | —                                |
| 9        |                    |                    |                  | —                                |
| 10       |                    |                    |                  | —                                |
| 11       |                    |                    |                  | —                                |
| 12       |                    |                    |                  | —                                |
| 13       |                    |                    |                  | —                                |
| 14       |                    |                    |                  | —                                |
| 15       |                    |                    |                  | —                                |
| 16       |                    |                    |                  | —                                |
| 17       |                    |                    |                  | —                                |
| 18       |                    |                    |                  | —                                |
| 19       |                    |                    |                  | —                                |
| 20       |                    |                    |                  | —                                |
| 21       |                    |                    |                  | —                                |
| 22       |                    |                    |                  | —                                |
| 23       |                    |                    |                  | —                                |
| 24       |                    |                    |                  | —                                |
| 25       |                    |                    |                  | —                                |
| 26       |                    |                    |                  | —                                |
| 27       | —                  | —                  | —                | —                                |
| 28       |                    |                    |                  |                                  |
| 29       |                    |                    |                  | —                                |
| 30       |                    |                    |                  | —                                |
| 31       |                    |                    |                  | —                                |
| 32       |                    |                    |                  | —                                |
| 33       |                    |                    |                  | —                                |

|   |   |  |   |
|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

| Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued) |   |                                     |                  |
|--|---|-------------------------------------|------------------|
| Line No.   | Account<br>(a)  | Balance at Beginning of Year<br>(b) | Additions<br>(c) |
| 34   | 345 Compressor Equipment  | —                                   |                  |
| 35   | 346 Gas Measuring and Regulating Equipment                        | —                                   |                  |
| 36   | 347 Other Equipment   | —                                   |                  |
| 37   | 348 Asset Retirement Costs for Products Extraction Plant          | —                                   |                  |
| 38   | TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37) | —                                   | —                |
| 39   | TOTAL Natural Gas Production Plant (Enter Total of lines 27 and   | —                                   | —                |
| 40   | Manufactured Gas Production Plant (Submit Supplementary           | —                                   |                  |
| 41   | TOTAL Production Plant (Enter Total of lines 39 and 40)           | —                                   | —                |
| 42   | NATURAL GAS STORAGE AND PROCESSING PLANT                          |                                     |                  |
| 43   | Underground Storage Plant   |                                     |                  |
| 44   | 350.1 Land  | —                                   |                  |
| 45   | 350.2 Rights-of-Way   | —                                   |                  |
| 46   | 351 Structures and Improvements                                   | —                                   |                  |
| 47   | 352 Wells   | —                                   |                  |
| 48   | 352.1 Storage Leaseholds and Rights                               | —                                   |                  |
| 49   | 352.2 Reservoirs  | —                                   |                  |
| 50   | 352.3 Non-recoverable Natural Gas                                 | —                                   |                  |
| 51   | 353 Lines   | —                                   |                  |
| 52   | 354 Compressor Station Equipment                                  | —                                   |                  |
| 53   | 355 Other Equipment   | —                                   |                  |
| 54   | 356 Purification Equipment  | —                                   |                  |
| 55   | 357 Other Equipment   | —                                   |                  |
| 56   | 358 Asset Retirement Costs for Underground Storage Plant          | —                                   |                  |
| 57   | TOTAL Underground Storage Plant (Enter Total of lines 44 thru 56) | —                                   | —                |
| 58   | Other Storage Plant   |                                     |                  |
| 59   | 360 Land and Land Rights  | 292,588                             |                  |
| 60   | 361 Structures and Improvements                                   | 10,031,583                          | 999,288          |
| 61   | 362 Gas Holders   | 5,517,016                           | 5,965,348        |
| 62   | 363 Purification Equipment  | 1,944,652                           | 223,458          |
| 63   | 363.1 Liquefaction Equipment                                      | 4,331,673                           | 152,384          |
| 64   | 363.2 Vaporizing Equipment  | 3,249,070                           | 183,322          |
| 65   | 363.3 Compressor Equipment  | 9,487,728                           | 105,203          |
| 66   | 363.4 Measuring and Regulating Equipment                          | 142,731                             | 161,271          |
| 67   | 363.5 Other Equipment   | —                                   |                  |
| 68   | 363.6 Asset Retirement Costs for Other Storage Plant              | —                                   |                  |
| 69   | TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)       | 34,997,041                          | 7,790,274        |
| 70   | Base Load Liquefied Natural Gas Terminaling and Processing Plant  |                                     |                  |
| 71   | 364.1 Land and Land Rights  | —                                   |                  |
| 72   | 364.2 Structures and Improvements                                 | —                                   |                  |
| 73   | 364.3 LNG Processing Terminal Equipment                           | —                                   |                  |
| 74   | 364.4 LNG Transportation Equipment                                | —                                   |                  |
| 75   | 364.5 Measuring and Regulating Equipment                          | —                                   |                  |
| 76   | 364.6 Compressor Station Equipment                                | —                                   |                  |
| 77   | 364.7 Communications Equipment                                    | —                                   |                  |
| 78   | 364.8 Other Equipment   | —                                   |                  |
| 79   | 364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas  | —                                   |                  |
| 80   | TOTAL Base Load Liquefied Nat'l Gas, Terminaling and              | —                                   | —                |

|   |   |  |   |
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|---|---|--|---|

| Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued) |                    |                    |                  |                                  |
|--|--------------------|--------------------|------------------|----------------------------------|
| Line No.   | Retirements<br>(d) | Adjustments<br>(e) | Transfers<br>(f) | Balance at<br>End of Year<br>(g) |
| 34   |                    |                    |                  | —                                |
| 35   |                    |                    |                  | —                                |
| 36   |                    |                    |                  | —                                |
| 37   |                    |                    |                  | —                                |
| 38   | —                  | —                  | —                | —                                |
| 39   | —                  | —                  | —                | —                                |
| 40   |                    |                    |                  | —                                |
| 41   | —                  | —                  | —                | —                                |
| 42   |                    |                    |                  |                                  |
| 43   |                    |                    |                  |                                  |
| 44   |                    |                    |                  | —                                |
| 45   |                    |                    |                  | —                                |
| 46   |                    |                    |                  | —                                |
| 47   |                    |                    |                  | —                                |
| 48   |                    |                    |                  | —                                |
| 49   |                    |                    |                  | —                                |
| 50   |                    |                    |                  | —                                |
| 51   |                    |                    |                  | —                                |
| 52   |                    |                    |                  | —                                |
| 53   |                    |                    |                  | —                                |
| 54   |                    |                    |                  | —                                |
| 55   |                    |                    |                  | —                                |
| 56   |                    |                    |                  | —                                |
| 57   | —                  | —                  | —                | —                                |
| 58   |                    |                    |                  |                                  |
| 59   |                    |                    |                  | 292,588                          |
| 60   | 135,182            |                    |                  | 10,895,689                       |
| 61   | 99,818             |                    |                  | 11,382,546                       |
| 62   |                    |                    |                  | 2,168,110                        |
| 63   | 2,617              |                    |                  | 4,481,440                        |
| 64   | 42,852             |                    |                  | 3,389,540                        |
| 65   | 188,925            |                    |                  | 9,404,006                        |
| 66   |                    |                    |                  | 304,002                          |
| 67   |                    |                    |                  | —                                |
| 68   |                    |                    |                  | —                                |
| 69   | 469,394            | —                  | —                | 42,317,921                       |
| 70   |                    |                    |                  |                                  |
| 71   |                    |                    |                  | —                                |
| 72   |                    |                    |                  | —                                |
| 73   |                    |                    |                  | —                                |
| 74   |                    |                    |                  | —                                |
| 75   |                    |                    |                  | —                                |
| 76   |                    |                    |                  | —                                |
| 77   |                    |                    |                  | —                                |
| 78   |                    |                    |                  | —                                |
| 79   |                    |                    |                  | —                                |
| 80   | —                  | —                  | —                | —                                |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

| Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued) |  |                                     |                  |
|--|--|-------------------------------------|------------------|
| Line No.   | Account<br>(a)   | Balance at Beginning of Year<br>(b) | Additions<br>(c) |
| 81   | TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57, 69, 80) | 34,997,041                          | 7,790,274        |
| 82   | TRANSMISSION PLANT   |                                     |                  |
| 83   | 365.1 Land and Land Rights   | 782,865                             |                  |
| 84   | 365.2 Rights-of-Way  | —                                   |                  |
| 85   | 366 Structures and Improvements  | 77,152                              |                  |
| 86   | 367 Mains  | 69,890,681                          | 387,496          |
| 87   | 368 Compressor Station Equipment   | 1,733,927                           | 122              |
| 88   | 369 Measuring and Regulating Station Equipment                           | —                                   |                  |
| 89   | 370 Communication Equipment  | 714,440                             |                  |
| 90   | 371 Other Equipment  | —                                   |                  |
| 91   | 372 Asset Retirement Costs for Transmission Plant                        | 763,322                             | 270,440          |
| 92   | TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)              | 73,962,387                          | 658,058          |
| 93   | DISTRIBUTION PLANT   |                                     |                  |
| 94   | 374 Land and Land Rights   | 2,078,118                           | 65,171           |
| 95   | 375 Structures and Improvements  | 32,071                              | 157,888          |
| 96   | 376 Mains  | 251,024,420                         | 22,451,771       |
| 97   | 377 Compressor Station Equipment   | —                                   |                  |
| 98   | 378 Measuring and Regulating Station Equipment-General                   | 13,011,002                          | 546,574          |
| 99   | 379 Measuring and Regulating Station Equipment-City Gate                 | (306)                               |                  |
| 100  | 380 Services   | 207,552,169                         | 16,455,653       |
| 101  | 381 Meters   | 76,716,532                          | 9,294,106        |
| 102  | 382 Meter Installations  | —                                   |                  |
| 103  | 383 House Regulators   | 18,875,919                          | 507,186          |
| 104  | 384 House Regulator Installations  | —                                   |                  |
| 105  | 385 Industrial Measuring and Regulating Station Equipment                | 13,261,676                          | 697              |
| 106  | 386 Other Property on Customers' Premises                                | —                                   |                  |
| 107  | 387 Other Equipment  | —                                   |                  |
| 108  | 388 Asset Retirement Costs for Distribution Plant                        | 44,288,482                          | 4,951,538        |
| 109  | TOTAL Distribution Plant (Enter Total of lines 94 thru 108)              | 626,840,083                         | 54,430,584       |
| 110  | GENERAL PLANT  |                                     |                  |
| 111  | 389 Land and Land Rights   | 2,926,857                           | 4,702            |
| 112  | 390 Structures and Improvements  | 26,858,098                          | 260,565          |
| 113  | 391 Office Furniture and Equipment                                       | 7,070,856                           | 605,392          |
| 114  | 392 Transportation Equipment   | 13,007,361                          | 714,518          |
| 115  | 393 Stores Equipment   | 42,945                              | 3,321            |
| 116  | 394 Tools, Shop, and Garage Equipment                                    | 8,157,124                           | 931,211          |
| 117  | 395 Laboratory Equipment   | —                                   |                  |
| 118  | 396 Power Operated Equipment   | 1,823,482                           | 609,765          |
| 119  | 397 Communication Equipment  | 3,165,664                           | 531,020          |
| 120  | 398 Miscellaneous Equipment  | 18,059                              | 21,092           |
| 121  | Subtotal (Enter Total of lines 111 thru 120)                             | 63,070,446                          | 3,681,586        |
| 122  | 399 Other Tangible Property  | —                                   |                  |
| 123  | 399.1 Asset Retirement Costs for General Plant                           | —                                   |                  |
| 124  | TOTAL General Plant (Enter Total of lines 121, 122 and 123)              | 63,070,446                          | 3,681,586        |
| 125  | TOTAL (Accounts 101 and 106)   | 856,758,673                         | 67,994,518       |
| 126  | Gas Plant Purchased (See Instruction 8)                                  | —                                   |                  |
| 127  | (Less) Gas Plant Sold (See Instruction 8)                                | —                                   |                  |
| 128  | Experimental Gas Plant Unclassified                                      | —                                   |                  |
| 129  | TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)           | 856,758,673                         | 67,994,518       |



|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

| Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued) |                    |                    |                  |                                  |
|--|--------------------|--------------------|------------------|----------------------------------|
| Line No.   | Retirements<br>(d) | Adjustments<br>(e) | Transfers<br>(f) | Balance at<br>End of Year<br>(g) |
| 81   | 469,394            | —                  | —                | 42,317,921                       |
| 82   |                    |                    |                  |                                  |
| 83   |                    |                    |                  | 782,865                          |
| 84   |                    |                    |                  | —                                |
| 85   |                    |                    |                  | 77,152                           |
| 86   |                    |                    |                  | 70,278,177                       |
| 87   |                    |                    |                  | 1,734,049                        |
| 88   |                    |                    |                  | —                                |
| 89   |                    |                    |                  | 714,440                          |
| 90   |                    |                    |                  | —                                |
| 91   | 709,356            |                    |                  | 324,406                          |
| 92   | 709,356            | —                  | —                | 73,911,089                       |
| 93   |                    |                    |                  |                                  |
| 94   |                    |                    |                  | 2,143,289                        |
| 95   |                    |                    |                  | 189,959                          |
| 96   | 385,684            |                    | 29,129           | 273,119,636                      |
| 97   |                    |                    |                  | —                                |
| 98   | 166,418            |                    |                  | 13,391,158                       |
| 99   |                    |                    |                  | (306)                            |
| 100  | 421,105            |                    | (29,129)         | 223,557,588                      |
| 101  | 866,902            |                    |                  | 85,143,736                       |
| 102  |                    |                    |                  | —                                |
| 103  | 179,859            |                    |                  | 19,203,246                       |
| 104  |                    |                    |                  | —                                |
| 105  | 6,086              |                    |                  | 13,256,287                       |
| 106  |                    |                    |                  | —                                |
| 107  |                    |                    |                  | —                                |
| 108  | 13,557,256         |                    |                  | 35,682,764                       |
| 109  | 15,583,310         | —                  | —                | 665,687,357                      |
| 110  |                    |                    |                  |                                  |
| 111  |                    |                    |                  | 2,931,559                        |
| 112  | 155,288            |                    |                  | 26,963,375                       |
| 113  | 1,120,582          |                    |                  | 6,555,666                        |
| 114  | 421,395            |                    |                  | 13,300,484                       |
| 115  |                    |                    |                  | 46,266                           |
| 116  | 183,145            |                    |                  | 8,905,190                        |
| 117  |                    |                    |                  | —                                |
| 118  | 518,770            |                    |                  | 1,914,477                        |
| 119  |                    |                    |                  | 3,696,684                        |
| 120  |                    |                    |                  | 39,151                           |
| 121  | 2,399,180          | —                  | —                | 64,352,852                       |
| 122  |                    |                    |                  | —                                |
| 123  |                    |                    |                  | —                                |
| 124  | 2,399,180          | —                  | —                | 64,352,852                       |
| 125  | 19,161,240         | —                  | —                | 905,591,951                      |
| 126  |                    |                    |                  | —                                |
| 127  |                    |                    |                  | —                                |
| 128  |                    |                    |                  | —                                |
| 129  | 19,161,240         | —                  | —                | 905,591,951                      |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Gas Plant Held for Future Use (Account 105)**

- Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.
- For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

| Line No. | Description and Location of Property<br>(a) | Date Originally Included in this Account<br>(b) | Date Expected to be Used in Utility Service<br>(c) | Balance at End of Year<br>(d) |
|----------|---|---|--|-------------------------------|
| 1        | Customer Service Center Land and Structure  | 05/01/2017                                      | 05/01/2022   | 2,066,572                     |
| 2        |   |   |  |                               |
| 3        |   |   |  |                               |
| 4        |   |   |  |                               |
| 5        |   |   |  |                               |
| 6        |   |   |  |                               |
| 7        |   |   |  |                               |
| 8        |   |   |  |                               |
| 9        |   |   |  |                               |
| 10       |   |   |  |                               |
| 11       |   |   |  |                               |
| 12       |   |   |  |                               |
| 13       |   |   |  |                               |
| 14       |   |   |  |                               |
| 15       |   |   |  |                               |
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| 18       |   |   |  |                               |
| 19       |   |   |  |                               |
| 20       |   |   |  |                               |
| 21       |   |   |  |                               |
| 22       |   |   |  |                               |
| 23       |   |   |  |                               |
| 24       |   |   |  |                               |
| 25       |   |   |  |                               |
| 26       |   |   |  |                               |
| 27       |   |   |  |                               |
| 28       |   |   |  |                               |
| 29       |   |   |  |                               |
| 30       |   |   |  |                               |
| 31       |   |   |  |                               |
| 32       |   |   |  |                               |
| 33       |   |   |  |                               |
| 34       |   |   |  |                               |
| 35       |   |   |  |                               |
| 36       |   |   |  |                               |
| 37       |   |   |  |                               |
| 38       |   |   |  |                               |
| 39       |   |   |  |                               |
| 40       |   |   |  |                               |
| 41       |   |   |  |                               |
| 42       |   |   |  |                               |
| 43       |   |   |  |                               |
| 44       |   |   |  |                               |
| 45       | <b>Total</b>                                |   |  | 2,066,572                     |
|          |   |   |  |                               |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Construction Work in Progress-Gas (Account 107)**

- Report below descriptions and balances at end of year of projects in process of construction (Account 107).
- Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
- Minor projects (less than \$1,000,000) may be grouped.

| Line No. | Description of Project<br>(a)                            | Construction Work in Progress-Gas (Account 107)<br>(b) | Estimated Additional Cost of Project<br>(c) |
|----------|--|--|---|
| 1        | Install compressor station on IFI Lateral-Firth          | 6,259  | 10,497,705                                  |
| 2        | Purchase UG Workforce Asset Management software          | 3,078,508  | 5,887,091                                   |
| 3        | Construct 12" HP Lateral main-Boise                      | 7,493,696  | 3,089,140                                   |
| 4        | Install GIS ESRI software system upgrade                 | 974,417  | 2,040,251                                   |
| 5        | Construct Compressor station 2 at Jerome                 | 3,080,871  | 1,081,589                                   |
| 6        | Install regulator station at Hidden Hollow Energy RNG*   | (1,279,613)  | 717,064                                     |
| 7        | Install odorizer at Hidden Hollow Energy RNG*            | (1,729,967)  | 527,429                                     |
| 8        | Construction contribution for Kuna gate station-Meridian | 4,340,905  | 48,364                                      |
| 9        | *Negative due to upfront contribution in 2022            |  |   |
| 10       |  |  |   |
| 11       | Minor projects less than \$1,000,000:                    |  |   |
| 12       | Distribution   | 822,810  | 4,598,900                                   |
| 13       | General  | 164,100  | 173,495                                     |
| 14       | Intangible   | 454,799  | 2,535                                       |
| 15       | Other Production   | —  | —   |
| 16       | LNG  | 4,270  | —   |
| 17       | Gas Transmission   | 312,769  | 66,498                                      |
| 18       |  |  |   |
| 19       |  |  |   |
| 20       |  |  |   |
| 21       |  |  |   |
| 22       |  |  |   |
| 23       |  |  |   |
| 24       |  |  |   |
| 25       |  |  |   |
| 26       |  |  |   |
| 27       |  |  |   |
| 28       |  |  |   |
| 29       |  |  |   |
| 30       |  |  |   |
| 31       |  |  |   |
| 32       |  |  |   |
| 33       |  |  |   |
| 34       |  |  |   |
| 35       |  |  |   |
| 36       |  |  |   |
| 37       |  |  |   |
| 38       |  |  |   |
| 39       |  |  |   |
| 40       |  |  |   |
| 41       |  |  |   |
| 42       |  |  |   |
| 43       |  |  |   |
| 44       |  |  |   |
| 45       | <b>TOTAL</b>   | <b>17,723,824</b>                                      | <b>28,730,061</b>                           |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**General Description of Construction Overhead Procedure**

- For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
- Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.
- Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

**Engineering & Supervision and General & Administrative overhead:**

Engineering & Supervision (ES) overhead consists of employees' time in preparation of work orders, mapping, determining feasibility, and other Engineering/construction based supervisory costs related to new construction which are not identified with a specific project, along with the associated payroll taxes and employee benefit costs.

General & Administrative (GA) overhead consists of employees' time in processing A/P, A/R, receiving orders, and other administrative functions which are not identified with a specific project, along with the associated payroll taxes and employee benefit costs.

Both ES & GA (ES/GA) are accumulated in pools from which a portion is allocated each month. The allocation is based on a rate determined by the Fixed Asset Accounting Analyst and approved by the Controller which is then applied to the current month activity for all applicable work orders to determine how much should be transferred from the ES/GA pools to the affected work orders. This is accomplished via a system (PowerPlan) batch operation. An applicable work order is one that is capital installation/purchase, and not a preliminary survey or investigative in nature. Note that purchase projects only receive GA overhead, not ES. Construction projects receive both.

**AFUDC CALCULATION**

12/31/2022

**FACTORS:**

S = AVERAGE SHORT-TERM DEBT 52,450,000.00  
s = SHORT-TERM EFFECTIVE 3.90

**RATE**

D = LONG TERM DEBT 130,000,000.00  
d = LONG-TERM INTEREST RATE 4.07  
P = PREFERRED STOCK 0.00  
p = PREFERRED STOCK COST RATE 0.00  
C = COMMON EQUITY 187,047,471.47  
c = COMMON EQUITY 9.50

**RATE**

W = AVERAGE WORK-IN-PROGRESS 9,288,778.00

A1 =  $s(S/W) + d(D/D+P+C) * (1 - S/W)$  **BORROWED FUNDS**  
Ae =  $(1-S/W) * (p(P/D+P+C) + c(C/D+P+C))$  **OTHER FUNDS**

**BORROWED FUNDS:**

S/W= 1.0000 D/D+P+C= 0.4100  
A1 = ( 0.0390 X 1.0000 ) + ( 0.0407 X 0.4100 ) X ( 1 - 1 )  
A1 = 0.0390 + ( 0.0167 X 0.0000 )  
A1 = 0.0390 + 0.0000  
A1 = 0.0390 OR 3.9 %

**OTHER FUNDS:**

S/W= 1.0000 P/D+P+C= 0.0000 C/D+P+C= 0.5899  
Ae = ( 1.0000 - 1.0000 ) X ( 0.0000 X 0.0000 ) + ( 0.095 X 0.5899 )  
Ae = 0.0000 X ( 0.0000 + 0.0560 )  
Ae = 0.0000 X 0.0560  
Ae = 0.0000 OR 0 %

**AFUDC RATE:** 3.9 %

|   |   |  |  |
|---|---|--|--|
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|---|---|--|---|
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|---|---|--|---|

**General Description of Construction Overhead Procedure (continued)**

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

- For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.
- Identify, in a footnote, the specific entity used as the source for the capital structure figures.
- Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.

1. Components of Formula (Derived from actual book balances and actual cost rates):

| Line No. | Title<br>(a)                                  | Amount<br>(b) | Capitalization Ration (percent)<br>(d) | Cost Rate Percentage<br>(e) |
|----------|---|---------------|--|-----------------------------|
| (1)      | Average Short-Term Debt                       | S 52,450,000  |  |                             |
| (2)      | Short-Term Interest                           |               |  | s 3.90                      |
| (3)      | Long-Term Debt                                | D 130,000,000 |  | d 4.07                      |
| (4)      | Preferred Stock                               |               |  | p —                         |
| (5)      | Common Equity                                 | D 187,047,471 |  | c 9.50                      |
| (6)      | Total Capitalization                          |               |  |                             |
| (7)      | Average Construction Work In Progress Balance | D 9,288,778   |  |                             |

2. Gross Rate for Borrowed Funds  $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$  3.90

3. Rate for Other Funds  $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$

4. Weighted Average Rate Actually Used for the Year:  
a. Rate for Borrowed Funds - 3.41  
b. Rate for Other Funds -

|   |   |  |   |
|---|---|--|---|
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**Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

| Line No. | Item<br>(a)   | Total<br>(c+d+e)<br>(b) | Gas Plant in<br>Service<br>(c) | Gas Plant Held<br>for Future Use<br>(d) | Gas Plant<br>Leased<br>to Others<br>(e) |
|----------|---|-------------------------|--------------------------------|---|---|
|          | <b>Section A. BALANCES AND CHANGES DURING YEAR</b>                                |                         |                                |   |   |
| 1        | Balance Beginning of Year   | 375,551,737             | 375,121,281                    | 430,456                                 |   |
| 2        | Depreciation Provisions for Year, Charged to                                      |                         |                                |   |   |
| 3        | (403) Depreciation Expense  | 17,341,170              | 17,322,151                     | 19,019                                  |   |
| 4        | (403.1) Depreciation Expense for Asset Retirement Costs                           | —                       |                                |   |   |
| 5        | (413) Expense of Gas Plant Leased to Others                                       | —                       |                                |   |   |
| 6        | Transportation Expenses - Clearing  | 916,860                 | 916,860                        |   |   |
| 7        | Other Clearing Accounts   | —                       |                                |   |   |
| 8        | Other Clearing (Specify) (footnote details):                                      | 555,781                 | 555,781                        |   |   |
| 9        |   |                         |                                |   |   |
| 10       | <b>TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)</b>                     | <b>18,813,811</b>       | <b>18,794,792</b>              | <b>19,019</b>                           | <b>—</b>                                |
| 11       | <b>Net Charges for Plant Retired:</b>   |                         |                                |   |   |
| 12       | Book Cost of Plant Retired  | (19,161,240)            | (19,161,240)                   | —                                       |   |
| 13       | Cost of Removal   | (1,534,032)             | (1,534,032)                    |   |   |
| 14       | Salvage (Credit)  | (972,734)               | (972,734)                      |   |   |
| 15       | <b>TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)</b>                 | <b>(19,722,538)</b>     | <b>(19,722,538)</b>            | <b>—</b>                                | <b>—</b>                                |
| 16       | Other Debit or Credit Items (Describe) (footnote details):                        | 12,462,128              | 12,462,128                     |   |   |
| 17       |   | —                       |                                |   |   |
| 18       | Book Cost of Asset Retirement Costs   | —                       | —                              |   |   |
| 19       | <b>Balance End of Year (Total of lines 1,10,15,16 and 18)</b>                     | <b>387,105,138</b>      | <b>386,655,663</b>             | <b>449,475</b>                          | <b>—</b>                                |
|          | <b>Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS</b> |                         |                                |   |   |
| 21       | Productions-Manufactured Gas  | —                       |                                |   |   |
| 22       | Production and Gathering-Natural Gas  | —                       |                                |   |   |
| 23       | Products Extraction-Natural Gas   | —                       |                                |   |   |
| 24       | Underground Gas Storage   | —                       |                                |   |   |
| 25       | Other Storage Plant   | 16,483,196              | 16,483,196                     |   |   |
| 26       | Base Load LNG Terminating and Processing Plant                                    | —                       |                                |   |   |
| 27       | Transmission  | 51,641,900              | 51,641,900                     |   |   |
| 28       | Distribution  | 293,258,749             | 293,258,749                    |   |   |
| 29       | General   | 25,721,293              | 25,271,818                     | 449,475                                 |   |
| 30       | <b>TOTAL (Total of lines 21 thru 29)</b>  | <b>387,105,138</b>      | <b>386,655,663</b>             | <b>449,475</b>                          | <b>—</b>                                |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)**

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.
2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.
3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

| Line No. | Description<br>(a)       | (Account 117.1)<br>(b) | (Account 117.2)<br>(c) | Noncurrent (Account 117.3)<br>(d) | (Account 117.4)<br>(e) | Current (Account 164.1)<br>(f) | LNG (Account 164.2)<br>(g) | LNG (Account 164.3)<br>(h) | Total<br>(i) |
|----------|--------------------------|------------------------|------------------------|-----------------------------------|------------------------|--------------------------------|----------------------------|----------------------------|--------------|
| 1        | Balance at Beginning of  |                        |                        |                                   |                        | —                              | 2,739,716                  |                            | 2,739,716    |
| 2        | Gas Delivered to Storage |                        |                        |                                   |                        |                                | 5,565,797                  |                            | 5,565,797    |
| 3        | Gas Withdrawn from       |                        |                        |                                   |                        |                                | 3,885,115                  |                            | 3,885,115    |
| 4        | Other Debits and Credits |                        |                        |                                   |                        | 836,686                        |                            |                            | 836,686      |
| 5        | Balance at End of Year   | —                      | —                      | —                                 | —                      | 836,686                        | 4,420,398                  | —                          | 5,257,084    |
| 6        | Dth                      |                        |                        |                                   |                        |                                | 1,794,406                  |                            | 1,794,406    |
| 7        | Amount Per Dth           | —                      | —                      | —                                 | —                      | —                              | 2.4634                     | —                          | 2.9297       |



|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Investments (Account 123, 124, and 136)**

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.
2. Provide a subheading for each account and list thereunder the information called for:
  - (a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.
  - (b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

| Line No. | Description of Investment<br>(a) | * | Book Cost at Beginning of Year<br>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)<br>(c) | Purchases or Additions During the Year<br>(d) |
|----------|----------------------------------|---|--|---|
| 1        | Deferred Compensation Assets     |   | —  |   |
| 2        |                                  |   | —  |   |
| 3        |                                  |   | —  |   |
| 4        |                                  |   |  |   |
| 5        |                                  |   |  |   |
| 6        |                                  |   |  |   |
| 7        |                                  |   |  |   |
| 8        |                                  |   |  |   |
| 9        |                                  |   |  |   |
| 10       |                                  |   |  |   |
| 11       |                                  |   |  |   |
| 12       |                                  |   |  |   |
| 13       |                                  |   |  |   |
| 14       |                                  |   |  |   |
| 15       |                                  |   |  |   |
| 16       |                                  |   |  |   |
| 17       |                                  |   |  |   |
| 18       |                                  |   |  |   |
| 19       |                                  |   |  |   |
| 20       |                                  |   |  |   |
| 21       |                                  |   |  |   |
| 22       |                                  |   |  |   |
| 23       |                                  |   |  |   |
| 24       |                                  |   |  |   |
| 25       |                                  |   |  |   |
| 26       |                                  |   |  |   |
| 27       |                                  |   |  |   |
| 28       |                                  |   |  |   |
| 29       |                                  |   |  |   |
| 30       |                                  |   |  |   |
| 31       |                                  |   |  |   |
| 32       |                                  |   |  |   |
| 33       |                                  |   |  |   |
| 34       |                                  |   |  |   |
| 35       |                                  |   |  |   |
| 36       |                                  |   |  |   |
| 37       |                                  |   |  |   |
| 38       |                                  |   |  |   |
| 39       |                                  |   |  |   |
| 40       | Total                            |   | —  | —   |

|   |   |  |   |
|---|---|--|---|
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**Investments (Account 123, 124, and 136) (continued)**

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.
4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.
5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.
6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

| Line No. | Sales or Other Dispositions During Year<br>(e) | Principal Amount or No. of Shares at End of Year<br>(f) | Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)<br>(g) | Revenues for Year<br>(h) | Gain or Loss from Investment Disposed of<br>(i) |
|----------|--|---|---|--------------------------|---|
| 1        |  |   | 16,373  |                          |   |
| 2        | —  |   | —   |                          |   |
| 3        |  |   | —   |                          |   |
| 4        |  |   |   |                          |   |
| 5        |  |   |   |                          |   |
| 6        |  |   |   |                          |   |
| 7        |  |   |   |                          |   |
| 8        |  |   |   |                          |   |
| 9        |  |   |   |                          |   |
| 10       |  |   |   |                          |   |
| 11       |  |   |   |                          |   |
| 12       |  |   |   |                          |   |
| 13       |  |   |   |                          |   |
| 14       |  |   |   |                          |   |
| 15       |  |   |   |                          |   |
| 16       |  |   |   |                          |   |
| 17       |  |   |   |                          |   |
| 18       |  |   |   |                          |   |
| 19       |  |   |   |                          |   |
| 20       |  |   |   |                          |   |
| 21       |  |   |   |                          |   |
| 22       |  |   |   |                          |   |
| 23       |  |   |   |                          |   |
| 24       |  |   |   |                          |   |
| 25       |  |   |   |                          |   |
| 26       |  |   |   |                          |   |
| 27       |  |   |   |                          |   |
| 28       |  |   |   |                          |   |
| 29       |  |   |   |                          |   |
| 30       |  |   |   |                          |   |
| 31       |  |   |   |                          |   |
| 32       |  |   |   |                          |   |
| 33       |  |   |   |                          |   |
| 34       |  |   |   |                          |   |
| 35       |  |   |   |                          |   |
| 36       |  |   |   |                          |   |
| 37       |  |   |   |                          |   |
| 38       |  |   |   |                          |   |
| 39       |  |   |   |                          |   |
| 40       | —  | —   | 16,373  | —                        | —   |

|   |   |  |   |
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**Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)**

**PREPAYMENTS (ACCOUNT 165)**

1. Report below the particulars (details) on each prepayment.

| Line No. | Nature of Payment<br>(a)  | Balance at End of Year<br>(in dollars)<br>(b) |
|----------|---------------------------|---|
| 1        | Prepaid Insurance         | 123,259                                       |
| 2        | Prepaid Rents             |   |
| 3        | Prepaid Taxes             |   |
| 4        | Prepaid Interest          |   |
| 5        | Miscellaneous Prepayments | 19,735,282                                    |
| 6        | TOTAL                     | 19,858,541                                    |

|   |   |  |   |
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**Other Regulatory Assets (Account 182.3)**

- Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
- For regulatory assets being amortized, show period of amortization in column (b).
- Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
- Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
- Provide in column (c), for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

| Line No. | Description and Purpose of Other Regulatory Assets<br><br>(a) | Balance at Beginning Current Quarter/ Year<br><br>(b) | Debits<br><br>(c) | Written off During Quarter/ Year Account Charged<br><br>(d) | Written off During Period Amount Recovered<br><br>(e) | Written off During Period Amount Deemed Unrecoverable<br><br>(f) | Balance at End of Current Quarter/ Year<br><br>(g) |
|----------|---|---|-------------------|---|---|--|--|
| 1        | Deferred Post Retirement                                      |   |                   |   |   |  |  |
| 2        | Deferred Pension  | 170,934   |                   |   | 170,934   |  | —  |
| 3        | Deferred Regulatory Tax Asset                                 | 1,623,383   | 132               | various   |   | 298,413  | 1,325,102  |
| 4        | Deferred External Legal                                       | 7,519   |                   |   |   |  | 7,519  |
| 5        | Deferred External Reg Consultant                              | 320,500   |                   |   |   |  | 320,500  |
| 6        | Deferred In-Person Payment Fee                                | 80,234  | 63,933            | 5211.29030  | 70,753  |  | 73,414   |
| 7        | Deferred Energy Efficiency                                    | —   | —                 |   |   |  | —  |
| 8        |   | —   |                   |   |   |  |  |
| 9        |   | —   |                   |   |   |  |  |
| 10       |   | —   |                   |   |   |  |  |
| 11       |   | —   |                   |   |   |  |  |
| 12       |   | —   |                   |   |   |  |  |
| 13       |   | —   |                   |   |   |  |  |
| 14       |   | —   |                   |   |   |  |  |
| 15       |   | —   |                   |   |   |  |  |
| 16       |   | —   |                   |   |   |  |  |
| 17       |   | —   |                   |   |   |  |  |
| 18       |   | —   |                   |   |   |  |  |
| 19       |   | —   |                   |   |   |  |  |
| 20       |   | —   |                   |   |   |  |  |
| 21       |   | —   |                   |   |   |  |  |
| 22       |   | —   |                   |   |   |  |  |
| 23       |   | —   |                   |   |   |  |  |
| 24       |   | —   |                   |   |   |  |  |
| 25       |   | —   |                   |   |   |  |  |
| 26       |   | —   |                   |   |   |  |  |
| 27       |   | —   |                   |   |   |  |  |
| 28       |   | —   |                   |   |   |  |  |
| 29       |   | —   |                   |   |   |  |  |
| 30       |   | —   |                   |   |   |  |  |
| 31       |   | —   |                   |   |   |  |  |
| 32       |   | —   |                   |   |   |  |  |
| 33       |   | —   |                   |   |   |  |  |
| 34       |   | —   |                   |   |   |  |  |
| 35       |   | —   |                   |   |   |  |  |
| 36       |   | —   |                   |   |   |  |  |
| 37       |   | —   |                   |   |   |  |  |
| 38       |   | —   |                   |   |   |  |  |
| 39       |   | —   |                   |   |   |  |  |
| 40       | <b>TOTAL</b>  | 2,202,570   | 64,065            |   | 241,687   | 298,413  | 1,726,535  |

|   |   |  |   |
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**Miscellaneous Deferred Debits (Account 186)**

- Report below the details called for concerning miscellaneous deferred debits.
- For any deferred debit being amortized, show period of amortization in column (a).
- Minor items (less than \$250,000) may be grouped by classes.

| Line No. | Description of Miscellaneous Deferred Debits<br>(a) | Balance at Beginning of Year<br>(b) | Debits<br>(c) | Credits Account Charged<br>(d) | Credits Amount<br>(e) | Balance at End of Year<br>(f) |
|----------|---|-------------------------------------|---------------|--------------------------------|-----------------------|-------------------------------|
| 1        | Intercompany - CP Regulatory Asset                  | 3,125,577                           |               | 1,310                          | 67,217                | 3,058,360                     |
| 2        | Easements   | —                                   |               |                                |                       | —                             |
| 3        | Regulatory Asset- ARO                               | 80,563,817                          |               |                                | 17,233,365            | 63,330,452                    |
| 4        | Rev Acct- Suspense                                  | (1,625)                             |               | various                        | 575                   | (2,200)                       |
| 5        | Postretirement Overfunding                          | 2,792,120                           | 529,204       | 2,541                          | 1,398,277             | 1,923,047                     |
| 6        | MDUR SISP Gain/Loss                                 | —                                   |               |                                | 288,179               | (288,179)                     |
| 7        | MDUR SISP Taxable Int                               | —                                   | 1,342         |                                |                       | 1,342                         |
| 8        |   | —                                   |               |                                |                       |                               |
| 9        |   | —                                   |               |                                |                       |                               |
| 10       |   | —                                   |               |                                |                       |                               |
| 11       |   | —                                   |               |                                |                       |                               |
| 12       |   | —                                   |               |                                |                       |                               |
| 13       |   | —                                   |               |                                |                       |                               |
| 14       |   | —                                   |               |                                |                       |                               |
| 15       |   | —                                   |               |                                |                       |                               |
| 16       |   | —                                   |               |                                |                       |                               |
| 17       |   | —                                   |               |                                |                       |                               |
| 18       |   | —                                   |               |                                |                       |                               |
| 19       |   | —                                   |               |                                |                       |                               |
| 20       |   | —                                   |               |                                |                       |                               |
| 21       |   | —                                   |               |                                |                       |                               |
| 22       |   | —                                   |               |                                |                       |                               |
| 23       |   | —                                   |               |                                |                       |                               |
| 24       |   | —                                   |               |                                |                       |                               |
| 25       |   | —                                   |               |                                |                       |                               |
| 26       |   | —                                   |               |                                |                       |                               |
| 27       |   | —                                   |               |                                |                       |                               |
| 28       |   | —                                   |               |                                |                       |                               |
| 29       |   | —                                   |               |                                |                       |                               |
| 30       |   | —                                   |               |                                |                       |                               |
| 31       |   | —                                   |               |                                |                       |                               |
| 32       |   | —                                   |               |                                |                       |                               |
| 33       |   | —                                   |               |                                |                       |                               |
| 34       |   | —                                   |               |                                |                       |                               |
| 35       |   | —                                   |               |                                |                       |                               |
| 36       |   | —                                   |               |                                |                       |                               |
| 37       |   | —                                   |               |                                |                       |                               |
| 38       |   | —                                   |               |                                |                       |                               |
| 39       | Miscellaneous Work in Progress                      | —                                   |               |                                |                       |                               |
| 40       | <b>TOTAL</b>  | 86,479,889                          | 530,546       |                                | 18,987,613            | 68,022,822                    |
|          |   |                                     |               |                                |                       |                               |

|   |   |  |   |
|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

**Accumulated Deferred Income Taxes (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.
3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

| Line No. | Account Subdivisions<br><br>(a)             | Balance at Beginning of Year<br><br>(b) | Changes During Year<br>Amounts Debited to Account 410.1<br>(c) | Changes During Year<br>Amounts Credited to Account 411.1<br>(d) |
|----------|---|---|--|---|
| 1        | Account 190                                 |   |  |   |
| 2        | Electric                                    | —                                       |  |   |
| 3        | Gas   | 8,294,346                               | 1,142,285  | 712,590   |
| 4        | Other (Define) (footnote details)           | —                                       |  |   |
| 5        | Total (Total of lines 2 thru 4)             | 8,294,346                               | 1,142,285  | 712,590   |
| 6        | Other (Specify) (footnote details)          | —                                       |  |   |
| 7        | TOTAL Account 190 (Total of lines 5 thru 6) | 8,294,346                               | 1,142,285  | 712,590   |
| 8        | Classification of TOTAL                     |   |  |   |
| 9        | Federal Income Tax                          | 6,115,144                               | 1,142,285  | 712,590   |
| 10       | State Income Tax                            | 2,179,202                               | —  | —   |
| 11       | Local Income Tax                            | —                                       | —  | —   |

|   |   |  |   |
|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
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**Accumulated Deferred Income Taxes (Account 190) (continued)**

| Line No. | Changes During Year Amounts Debited to Account 410.2 (e) | Changes During Year Amounts Credited to Account 411.2 (f) | Adjustments Debits Account No. (g) | Adjustments Debits Amount (h) | Adjustments Credits Account No. (i) | Adjustments Credits Amount (j) | Balance at End of Year (k) |
|----------|--|---|------------------------------------|-------------------------------|-------------------------------------|--------------------------------|----------------------------|
| 1        |  |   |                                    |                               |                                     |                                |                            |
| 2        |  |   |                                    |                               |                                     |                                |                            |
| 3        | 646,515  | 314,448   | 2540, 2190, 1823                   | 673,755                       | 2540, 2190, 1823                    | 1,061,288                      | 7,145,051                  |
| 4        |  |   |                                    |                               |                                     |                                |                            |
| 5        | 646,515  | 314,448   |                                    | 673,755                       |                                     | 1,061,288                      | 7,145,051                  |
| 6        |  |   |                                    |                               |                                     |                                |                            |
| 7        | 646,515  | 314,448   |                                    | 673,755                       |                                     | 1,061,288                      | 7,145,051                  |
| 8        |  |   |                                    |                               |                                     |                                |                            |
| 9        | 482,511  | 251,493   | —                                  | 446,977                       | —                                   | 487,731                        | 5,413,677                  |
| 10       | 164,004  | 62,955  | —                                  | 226,778                       | —                                   | 573,557                        | 1,731,374                  |
| 11       | —  | —   | —                                  | —                             | —                                   | —                              | —                          |

|   |   |  |   |
|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

**Capital Stock (Accounts 201 and 204)**

- Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.
- Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

| Line No. | Class and Series of Stock and Name of Stock Exchange<br><br>(a) | Number of Shares Authorized by Charter<br><br>(b) | Par or Stated Value per Share<br><br>(c) | Call Price at End of Year<br><br>(d) |
|----------|---|---|--|--------------------------------------|
| 1        | Common Stock  | 5,000,000   | 1.00                                     |                                      |
| 2        |   |   |  |                                      |
| 3        |   |   |  |                                      |
| 4        |   |   |  |                                      |
| 5        |   | —   |  |                                      |
| 6        |   |   |  |                                      |
| 7        |   |   |  |                                      |
| 8        |   |   |  |                                      |
| 9        |   |   |  |                                      |
| 10       |   | —   |  |                                      |
| 11       |   | —   |  |                                      |
| 12       |   |   |  |                                      |
| 13       |   |   |  |                                      |
| 14       |   |   |  |                                      |
| 15       |   |   |  |                                      |
| 16       |   |   |  |                                      |
| 17       |   |   |  |                                      |
| 18       |   |   |  |                                      |
| 19       |   |   |  |                                      |
| 20       |   |   |  |                                      |
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| 22       |   |   |  |                                      |
| 23       |   |   |  |                                      |
| 24       |   |   |  |                                      |
| 25       |   |   |  |                                      |
| 26       |   |   |  |                                      |
| 27       |   |   |  |                                      |
| 28       |   |   |  |                                      |
| 29       |   |   |  |                                      |
| 30       |   |   |  |                                      |
| 31       |   |   |  |                                      |
| 32       |   |   |  |                                      |
| 33       |   |   |  |                                      |
| 34       |   |   |  |                                      |
| 35       |   |   |  |                                      |
| 36       |   |   |  |                                      |
| 37       |   |   |  |                                      |
| 38       |   |   |  |                                      |
| 39       |   |   |  |                                      |
| 40       | Total   | 5,000,000   |  |                                      |



|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Capital Stock (Accounts 201 and 204)**

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

| Line No. | Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares<br>(e) | Outstanding per Bal. Sheet Amount<br>(f) | Held by Respondent As Reacquired Stock (Acct 217) Shares<br>(g) | Held by Respondent As Reacquired Stock (Acct 217) Cost<br>(h) | Held by Respondent In Sinking and Other Funds Shares<br>(i) | Held by Respondent In Sinking and Other Funds Amount<br>(j) |
|----------|--|--|---|---|---|---|
| 1        | 1,513,060  |  |   |   |   |   |
| 2        |  |  |   |   |   |   |
| 3        |  |  |   |   |   |   |
| 4        |  |  |   |   |   |   |
| 5        | —  | —  |   |   |   |   |
| 6        |  |  |   |   |   |   |
| 7        |  |  |   |   |   |   |
| 8        |  |  |   |   |   |   |
| 9        |  |  |   |   |   |   |
| 10       | —  | —  |   |   |   |   |
| 11       | —  | —  |   |   |   |   |
| 12       |  |  |   |   |   |   |
| 13       |  |  |   |   |   |   |
| 14       |  |  |   |   |   |   |
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| 29       |  |  |   |   |   |   |
| 30       |  |  |   |   |   |   |
| 31       |  |  |   |   |   |   |
| 32       |  |  |   |   |   |   |
| 33       |  |  |   |   |   |   |
| 34       |  |  |   |   |   |   |
| 35       |  |  |   |   |   |   |
| 36       |  |  |   |   |   |   |
| 37       |  |  |   |   |   |   |
| 38       |  |  |   |   |   |   |
| 39       |  |  |   |   |   |   |
| 40       | 1,513,060  | —  | —   | —   | —   | —   |

|   |   |  |   |
|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

**Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)**

- Show for each of the above accounts the amounts applying to each class and series of capital stock.
- For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
- Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
- For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

| Line No. | Name of Account and Description of Item<br>(a) | * | Number of Shares<br>(c) | Amount<br>(d) |
|----------|--|---|-------------------------|---------------|
| 1        | Account 207 - Premium on common stock          |   |                         | 104,190,031   |
| 2        |  |   |                         |               |
| 3        |  |   |                         |               |
| 4        |  |   |                         |               |
| 5        |  |   |                         |               |
| 6        |  |   |                         |               |
| 7        |  |   |                         |               |
| 8        |  |   |                         |               |
| 9        |  |   |                         |               |
| 10       |  |   |                         |               |
| 11       |  |   |                         |               |
| 12       |  |   |                         |               |
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| 18       |  |   |                         |               |
| 19       |  |   |                         |               |
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| 21       |  |   |                         |               |
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| 27       |  |   |                         |               |
| 28       |  |   |                         |               |
| 29       |  |   |                         |               |
| 30       |  |   |                         |               |
| 31       |  |   |                         |               |
| 32       |  |   |                         |               |
| 33       |  |   |                         |               |
| 34       |  |   |                         |               |
| 35       |  |   |                         |               |
| 36       |  |   |                         |               |
| 37       |  |   |                         |               |
| 38       |  |   |                         |               |
| 39       |  |   |                         |               |
| 40       | <b>Total</b>                                   |   |                         | 104,190,031   |
|          |  |   |                         |               |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Other Paid-In Capital (Accounts 208-211)**

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.
- (a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.
  - (b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
  - (c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
  - (d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

| Line No.  | Item                              | Amount         |
|-----------|-----------------------------------|----------------|
|           | (a)                               | (b)            |
| 1         | Gain on Resale of Reaquired Stock | 183,541        |
| 2         |                                   |                |
| 3         |                                   |                |
| 4         |                                   |                |
| 5         |                                   |                |
| 6         |                                   |                |
| 7         |                                   |                |
| 8         |                                   |                |
| 9         |                                   |                |
| 10        |                                   |                |
| 11        |                                   |                |
| 12        |                                   |                |
| 13        |                                   |                |
| 14        |                                   |                |
| 15        |                                   |                |
| 16        |                                   |                |
| 17        |                                   |                |
| 18        |                                   |                |
| 19        |                                   |                |
| 20        |                                   |                |
| 21        |                                   |                |
| 22        |                                   |                |
| 23        |                                   |                |
| 24        |                                   |                |
| 25        |                                   |                |
| 26        |                                   |                |
| 27        |                                   |                |
| 28        |                                   |                |
| 29        |                                   |                |
| 30        |                                   |                |
| 31        |                                   |                |
| 32        |                                   |                |
| 33        |                                   |                |
| 34        |                                   |                |
| 35        |                                   |                |
| 36        |                                   |                |
| 37        |                                   |                |
| 38        |                                   |                |
| 39        |                                   |                |
| <b>40</b> | <b>TOTAL</b>                      | <b>183,541</b> |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)**

- Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.
- If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.

| Line No.     | Class and Series of Stock<br>(a) | Balance at End of Year<br>(b) |
|--------------|----------------------------------|-------------------------------|
| 1            |                                  |                               |
| 2            |                                  |                               |
| 3            |                                  |                               |
| 4            |                                  |                               |
| 5            |                                  |                               |
| 6            |                                  |                               |
| 7            |                                  |                               |
| 8            |                                  |                               |
| 9            |                                  |                               |
| 10           |                                  |                               |
| 11           |                                  |                               |
| 12           |                                  |                               |
| 13           |                                  |                               |
| 14           |                                  |                               |
| <b>TOTAL</b> |                                  | —                             |

**CAPITAL STOCK EXPENSE (ACCOUNT 214)**

- Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.
- If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

| Line No.     | Class and Series of Stock<br>(a) | Balance at End of Year<br>(b) |
|--------------|----------------------------------|-------------------------------|
| 16           | Common Stock                     | 1,077,741                     |
| 17           |                                  |                               |
| 18           |                                  |                               |
| 19           |                                  |                               |
| 20           |                                  |                               |
| 21           |                                  |                               |
| 22           |                                  |                               |
| 23           |                                  |                               |
| 24           |                                  |                               |
| 25           |                                  |                               |
| 26           |                                  |                               |
| 27           |                                  |                               |
| 28           |                                  |                               |
| <b>TOTAL</b> |                                  | 1,077,741                     |

|  |  |  |
|--|--|--|
|  |  |  |
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|   |   |  |   |
|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

**Long-Term Debt (Accounts 221, 222, 223, and 224)**

- Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

| Line No. | Class and Series of Obligation and Name of Stock Exchange<br><br>(a) | Nominal Date of Issue<br><br>(b) | Date of Maturity<br><br>(c) | Outstanding (Total amount outstanding without reduction for amts held by respondent)<br><br>(d) |
|----------|--|----------------------------------|-----------------------------|---|
| 1        | Revolving Line of Credit   | 04/25/2017                       | 06/07/2024                  | 85,600,000  |
| 2        | Senior Debentures, Series A  | 10/30/2013                       | 10/30/2025                  | 25,000,000  |
| 3        | Senior Debentures, Series B  | 10/30/2013                       | 10/30/2028                  | 25,000,000  |
| 4        | Private Notes  | 11/09/2016                       | 11/09/2046                  | 30,000,000  |
| 5        | Senior Notes, Series A   | 06/13/2019                       | 06/13/2029                  | 20,000,000  |
| 6        | Senior Notes, Series B   | 06/13/2019                       | 06/13/2034                  | 10,000,000  |
| 7        | Senior Notes, Series C   | 06/13/2019                       | 06/13/2049                  | 20,000,000  |
| 8        | Senior Notes, PNC 2052   | 6/15/2022                        | 6/15/2052                   | 20,000,258  |
| 9        | Senior Notes, PNC 2062   | 6/15/2022                        | 6/15/2062                   | 20,000,258  |
| 10       |  |                                  |                             |   |
| 11       |  |                                  |                             |   |
| 12       |  |                                  |                             |   |
| 13       |  |                                  |                             |   |
| 14       |  |                                  |                             |   |
| 15       |  |                                  |                             |   |
| 16       |  |                                  |                             |   |
| 17       |  |                                  |                             |   |
| 18       |  |                                  |                             |   |
| 19       |  |                                  |                             |   |
| 20       |  |                                  |                             |   |
| 21       |  |                                  |                             |   |
| 22       |  |                                  |                             |   |
| 23       |  |                                  |                             |   |
| 24       |  |                                  |                             |   |
| 25       |  |                                  |                             |   |
| 26       |  |                                  |                             |   |
| 27       |  |                                  |                             |   |
| 28       |  |                                  |                             |   |
| 29       |  |                                  |                             |   |
| 30       |  |                                  |                             |   |
| 31       |  |                                  |                             |   |
| 32       |  |                                  |                             |   |
| 33       |  |                                  |                             |   |
| 34       |  |                                  |                             |   |
| 35       |  |                                  |                             |   |
| 36       |  |                                  |                             |   |
| 37       |  |                                  |                             |   |
| 38       |  |                                  |                             |   |
| 39       |  |                                  |                             |   |
| 40       | <b>TOTAL</b>   |                                  |                             | 255,600,516   |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Long-Term Debt (Accounts 221, 222, 223, and 224)**

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pled gee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

| Line No. | Interest for Year<br>Rate (in %)<br>(e) | Interest for Year<br>Amount<br>(f) | Held by Respondent<br>Reacquired Bonds<br>(Acct 222)<br>(g) | Held by Respondent<br>Sinking and Other Funds<br>(h) | Redemption Price<br>per \$100 at<br>End of Year<br>(i) |
|----------|---|------------------------------------|---|--|--|
| 1        | 3.885                                   | 1,953,321                          |   |  |  |
| 2        | 4.080                                   | 1,020,000                          |   |  |  |
| 3        | 4.330                                   | 1,082,500                          |   |  |  |
| 4        | 4.000                                   | 1,200,000                          |   |  |  |
| 5        | 3.620                                   | 724,000                            |   |  |  |
| 6        | 3.820                                   | 382,000                            |   |  |  |
| 7        | 4.260                                   | 852,000                            |   |  |  |
| 8        | 4.600                                   | 498,340                            |   | —  |  |
| 9        | 4.750                                   | 514,590                            |   |  |  |
| 10       |   |                                    |   |  |  |
| 11       |   |                                    |   |  |  |
| 12       |   |                                    |   |  |  |
| 13       |   |                                    |   |  |  |
| 14       |   |                                    |   |  |  |
| 15       |   |                                    |   |  |  |
| 16       |   |                                    |   | —  |  |
| 17       |   |                                    |   |  |  |
| 18       |   |                                    |   |  |  |
| 19       |   |                                    |   |  |  |
| 20       |   |                                    |   |  |  |
| 21       |   |                                    |   |  |  |
| 22       |   |                                    |   |  |  |
| 23       |   |                                    |   |  |  |
| 24       |   |                                    |   |  | —  |
| 25       |   |                                    |   |  |  |
| 26       |   |                                    |   |  |  |
| 27       |   |                                    |   |  |  |
| 28       |   |                                    |   |  |  |
| 29       |   |                                    |   |  |  |
| 30       |   |                                    |   |  |  |
| 31       |   |                                    |   |  |  |
| 32       |   |                                    |   |  | —  |
| 33       |   |                                    |   |  |  |
| 34       |   |                                    |   |  |  |
| 35       |   |                                    |   |  |  |
| 36       |   |                                    |   |  |  |
| 37       |   |                                    |   |  |  |
| 38       |   |                                    |   |  |  |
| 39       |   |                                    |   |  |  |
| 40       |   | 8,226,751                          |   | —  |  |

|   |   |  |   |
|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

- Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.
- Show premium amounts by enclosing the figures in parentheses.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

| Line No. | Designation of Long-Term Debt<br><br>(a) | Principal Amount of Debt Issued<br><br>(b) | Total Expense Premium or Discount<br><br>(c) | Amortization Period |                |
|----------|--|--|--|---------------------|----------------|
|          |  |  |  | Date From<br>(d)    | Date To<br>(e) |
| 1        | Revolving Line of Credit                 |  | 985,065                                      | 04/25/2017          | 06/07/2024     |
| 2        | Senior Debentures, A and B               | 50,000,000                                 | 82,865                                       | 10/30/2013          | 10/30/2025     |
| 3        | Private Notes                            | 30,000,000                                 | 136,410                                      | 11/09/2016          | 11/09/2046     |
| 4        | Senior Notes, Series A                   | 20,000,000                                 | 108,578                                      | 06/13/2019          | 06/13/2029     |
| 5        | Senior Notes, Series B                   | 10,000,000                                 | 58,691                                       | 06/13/2019          | 06/13/2034     |
| 6        | Senior Notes, Series C                   | 20,000,000                                 | 108,496                                      | 06/13/2019          | 06/13/2049     |
| 7        | Senior Notes, PNC-2052                   | 20,000,000                                 | 75,595                                       | 06/15/2022          | 06/15/2052     |
| 8        | Senior Notes, PNC-2062                   | 20,000,000                                 | 75,595                                       | 6/15/2022           | 6/15/2062      |
| 9        |  |  |  |                     |                |
| 10       |  |  |  |                     |                |
| 11       |  |  |  |                     |                |
| 12       |  |  |  |                     |                |
| 13       |  |  |  |                     |                |
| 14       |  |  |  |                     |                |
| 15       |  |  |  |                     |                |
| 16       |  |  |  |                     |                |
| 17       |  |  |  |                     |                |
| 18       |  |  |  |                     |                |
| 19       |  |  |  |                     |                |
| 20       |  |  |  |                     |                |
| 21       |  |  |  |                     |                |
| 22       |  |  |  |                     |                |
| 23       |  |  |  |                     |                |
| 24       |  |  |  |                     |                |
| 25       |  |  |  |                     |                |
| 26       |  |  |  |                     |                |
| 27       |  |  |  |                     |                |
| 28       |  |  |  |                     |                |
| 29       |  |  |  |                     |                |
| 30       |  |  |  |                     |                |
| 31       |  |  |  |                     |                |
| 32       |  |  |  |                     |                |
| 33       |  |  |  |                     |                |
| 34       |  |  |  |                     |                |
| 35       |  |  |  |                     |                |
| 36       |  |  |  |                     |                |
| 37       |  |  |  |                     |                |
| 38       |  |  |  |                     |                |
| 39       |  |  |  |                     |                |
| 40       |  |  |  |                     |                |

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|---|---|--|---|

**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.

| Line No. | Balance at Beginning of Year (f) | Debits During Year (g) | Credits During Year (h) | Balance at End of Year (i) |
|----------|----------------------------------|------------------------|-------------------------|----------------------------|
| 1        | 193,674                          | 369,582                | 83,660                  | 479,596                    |
| 2        | 26,593                           | —                      | 6,916                   | 19,677                     |
| 3        | 112,917                          | —                      | 4,547                   | 108,370                    |
| 4        | 80,761                           | —                      | 10,768                  | 69,993                     |
| 5        | 48,639                           | —                      | 3,891                   | 44,748                     |
| 6        | 99,179                           | —                      | 3,606                   | 95,573                     |
| 7        |                                  | 75,595                 | 1,466                   | 74,129                     |
| 8        |                                  | 75,595                 | 1,100                   | 74,495                     |
| 9        | —                                |                        |                         |                            |
| 10       | —                                |                        |                         |                            |
| 11       | —                                |                        |                         |                            |
| 12       | —                                |                        |                         |                            |
| 13       | —                                |                        |                         |                            |
| 14       | —                                |                        |                         |                            |
| 15       | —                                |                        |                         |                            |
| 16       | —                                |                        |                         |                            |
| 17       | —                                |                        |                         |                            |
| 18       | —                                |                        |                         |                            |
| 19       | —                                |                        |                         |                            |
| 20       | —                                |                        |                         |                            |
| 21       | —                                |                        |                         |                            |
| 22       | —                                |                        |                         |                            |
| 23       | —                                |                        |                         |                            |
| 24       | —                                |                        |                         |                            |
| 25       | —                                |                        |                         |                            |
| 26       | —                                |                        |                         |                            |
| 27       | —                                |                        |                         |                            |
| 28       | —                                |                        |                         |                            |
| 29       | —                                |                        |                         |                            |
| 30       | —                                |                        |                         |                            |
| 31       | —                                |                        |                         |                            |
| 32       | —                                |                        |                         |                            |
| 33       | —                                |                        |                         |                            |
| 34       | —                                |                        |                         |                            |
| 35       | —                                |                        |                         |                            |
| 36       | —                                |                        |                         |                            |
| 37       | —                                |                        |                         |                            |
| 38       | —                                |                        |                         |                            |
| 39       | —                                |                        |                         |                            |
| 40       |                                  |                        |                         |                            |



|   |   |  |   |
|---|---|--|---|
| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

**Unamortized Loss and Gain on Reacquired Debt (Accounts 189, 257)**

- Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
- In column (c) show the principal amount of bonds or other long-term debt reacquired.
- In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.
- Show loss amounts by enclosing the figures in parentheses.
- Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

| Line No. | Designation of Long-Term Debt<br>(a) | Date of Maturity<br>(b) | Date Reacquired<br>(c) | Principal of Debt Reacquired<br>(d) | Net Gain or Loss<br>(e) | Balance at Beginning of Year<br>(f) | Balance at End of Year<br>(g) |
|----------|--------------------------------------|-------------------------|------------------------|-------------------------------------|-------------------------|-------------------------------------|-------------------------------|
| 1        | None                                 |                         |                        |                                     |                         |                                     |                               |
| 2        |                                      |                         |                        |                                     |                         | —                                   |                               |
| 3        |                                      |                         |                        |                                     |                         | —                                   |                               |
| 4        |                                      |                         |                        |                                     |                         | —                                   |                               |
| 5        |                                      |                         |                        |                                     |                         |                                     |                               |
| 6        |                                      |                         |                        |                                     |                         | —                                   |                               |
| 7        |                                      |                         |                        |                                     |                         | —                                   |                               |
| 8        |                                      |                         |                        |                                     |                         | —                                   |                               |
| 9        |                                      |                         |                        |                                     |                         |                                     |                               |
| 10       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 11       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 12       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 13       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 14       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 15       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 16       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 17       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 18       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 19       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 20       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 21       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 22       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 23       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 24       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 25       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 26       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 27       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 28       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 29       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 30       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 31       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 32       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 33       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 34       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 35       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 36       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 37       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 38       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 39       |                                      |                         |                        |                                     |                         | —                                   |                               |
| 40       |                                      |                         |                        |                                     |                         | —                                   |                               |
|          |                                      |                         |                        |                                     |                         | —                                   |                               |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes**

- Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
- If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

| Line No. | Details<br>(a)                                       | Amount<br>(b) |
|----------|--|---------------|
| 1        | Net Income for the Year (Page 116)                   | 19,097,236    |
| 2        | Reconciling Items for the Year                       |               |
| 3        |  |               |
| 4        | Taxable Income Not Reported on Books                 |               |
| 5        | Advances in Aid of Construction                      | 570,306       |
| 6        | Contributions in Aid of Construction                 | 4,704,593     |
| 7        | Capitalized Interest                                 | 486,093       |
| 8        | TOTAL  | 5,760,992     |
| 9        | Deductions Recorded on Books Not Deducted for Return |               |
| 10       | Federal Income Taxes                                 | 4,363,278     |
| 11       | Club Dues  | 4,020         |
| 12       |  |               |
| 13       | Lobbying Expense                                     | 97,617        |
| 14       | State Income Tax Provision                           | 365,299       |
| 15       | Book Depreciation and Amortization                   | 22,929,461    |
| 16       | Meal/Entertainment Disallowance                      | 40,963        |
| 17       | TOTAL  | 32,472,294    |
| 18       | Income Recorded on Books Not Included in Return      |               |
| 19       | Medicare Part D Subsidy                              | 3,014         |
| 20       | AFUDC Debt   | 586,364       |
| 22       | TOTAL  | 589,378       |
| 23       | Deductions on Return Not Charged Against Book Income |               |
| 24       | Contingency Reserve                                  | 594,941       |
| 25       | Tax Depreciation                                     | 29,442,838    |
| 26       | Repairs deduction                                    | 2,660,000     |
| 27       | Bad Debts  | —             |
| 28       | Basis Adjustments                                    | —             |
| 29       | Deferred Compensation                                | 99,306        |
| 30       | Incentive Award Accrual                              | 307,448       |
| 31       | Postretirement Benefits                              | 942,860       |
| 32       | State Income Tax Deduction                           | —             |
| 33       | Stock Dividend Plan                                  | 94,988        |
| 34       | Supplemental Retirement Plan                         | 842,189       |
| 35       | Uniform Capitalization                               | —             |
| 36       | Workers Compensation/FICA Accrual                    | 430,769       |
| 37       | Tax Loss on Disposal of Assets                       | 2,114,733     |
| 38       | LNG Sales Deferred Revenue                           | —             |
| 39       | Other  | 363           |
| 40       | TOTAL  | 76,270,572    |
| 41       | Federal Tax Net Income                               | (19,529,428)  |
| 42       | Show Computation of Tax:                             |               |
| 43       | Federal Taxes at Statutory Rate                      | (4,101,180)   |
| 44       | R&D Tax Credit                                       | (85,000)      |
| 45       | Prior year provision adj/FIN 48                      | (108,259)     |
| 46       | Total Tax  | (4,294,439)   |

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|---|---|--|---|

**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**

- Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
- Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.
- Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
- List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

| Line No. | Kind of Tax<br>(See Instruction 5)<br><br>(a) | Balance at<br>Beg. of Year | Balance at<br>Beg. of Year |
|----------|---|----------------------------|----------------------------|
|          |   | Taxes Accrued<br>(b)       | Prepaid Taxes<br>(c)       |
| 1        | Unemployment - Federal                        | 308                        | —                          |
| 2        | Unemployment - State                          | 1,360                      | —                          |
| 3        | FICA  | 589,031                    | —                          |
| 4        | City Franchises                               | 3,276,645                  | —                          |
| 5        | Property                                      | 1,622,668                  | —                          |
| 6        | Sales - 6%                                    | —                          | —                          |
| 7        | Use - 6%                                      | 19,289                     | —                          |
| 8        | Income - Federal                              | 1,201,946                  | —                          |
| 9        | Income - State                                | (349,289)                  | —                          |
| 10       | Other   | —                          | —                          |
| 11       |   | —                          | —                          |
| 12       |   | —                          | —                          |
| 13       |   | —                          | —                          |
| 14       |   | —                          | —                          |
| 15       |   | —                          | —                          |
| 16       |   | —                          | —                          |
| 17       |   | —                          | —                          |
| 18       |   | —                          | —                          |
| 19       |   | —                          | —                          |
| 20       |   | —                          | —                          |
| 21       |   | —                          | —                          |
| 22       |   | —                          | —                          |
| 23       |   | —                          | —                          |
| 24       |   | —                          | —                          |
| 25       |   | —                          | —                          |
| 26       |   | —                          | —                          |
| 27       |   | —                          | —                          |
| 28       |   | —                          | —                          |
| 29       |   | —                          | —                          |
| 30       |   | —                          | —                          |
| 31       |   | —                          | —                          |
| 32       |   | —                          | —                          |
| 33       |   | —                          | —                          |
| 34       |   | —                          | —                          |
| 35       |   | —                          | —                          |
| 36       |   | —                          | —                          |
| 37       |   | —                          | —                          |
| 38       |   | —                          | —                          |
| 39       |   | —                          | —                          |
|          | <b>TOTAL</b>                                  | <b>6,361,958</b>           | <b>—</b>                   |

|   |   |  |   |
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|---|---|--|---|

| Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)<br>(continued) |                                  |                               |                    |   |  |
|--|----------------------------------|-------------------------------|--------------------|---|--|
| Line No.   | Taxes Charged During Year<br>(d) | Taxes Paid During Year<br>(e) | Adjustments<br>(f) | Balance at End of Year Taxes Accrued (Account 236)<br>(g) | Balance at End of Year Prepaid Taxes (Included in Acct 165)<br>(h) |
| 1  | 11,302                           | 11,244                        |                    | 366   |  |
| 2  | 24,065                           | 23,813                        |                    | 1,612   |  |
| 3  | 1,552,829                        | 1,999,301                     |                    | 142,559   |  |
| 4  | 9,471,453                        | 8,264,953                     |                    | 4,483,145   |  |
| 5  | 2,182,439                        | 2,700,715                     |                    | 1,104,392   |  |
| 6  |                                  |                               |                    | —   |  |
| 7  | 341,534                          | 340,556                       |                    | 20,267  |  |
| 8  | (4,294,439)                      | 1,272,798                     |                    | (4,365,291)   |  |
| 9  | (2,667,211)                      | (786,441)                     |                    | (2,230,059)   |  |
| 10   | 538,552                          | 538,552                       |                    | —   |  |
| 11   |                                  |                               |                    |   |  |
| 12   |                                  |                               |                    |   |  |
| 13   |                                  |                               |                    |   |  |
| 14   |                                  |                               |                    |   |  |
| 15   |                                  |                               |                    |   |  |
| 16   |                                  |                               |                    |   |  |
| 17   |                                  |                               |                    |   |  |
| 18   |                                  |                               |                    |   |  |
| 19   |                                  |                               |                    |   |  |
| 20   |                                  |                               |                    |   |  |
| 21   |                                  |                               |                    |   |  |
| 22   |                                  |                               |                    |   |  |
| 23   |                                  |                               |                    |   |  |
| 24   |                                  |                               |                    |   |  |
| 25   |                                  |                               |                    |   |  |
| 26   |                                  |                               |                    |   |  |
| 27   |                                  |                               |                    |   |  |
| 28   |                                  |                               |                    |   |  |
| 29   |                                  |                               |                    |   |  |
| 30   |                                  |                               |                    |   |  |
| 31   |                                  |                               |                    |   |  |
| 32   |                                  |                               |                    |   |  |
| 33   |                                  |                               |                    |   |  |
| 34   |                                  |                               |                    |   |  |
| 35   |                                  |                               |                    |   |  |
| 36   |                                  |                               |                    |   |  |
| 37   |                                  |                               |                    |   |  |
| 38   |                                  |                               |                    |   |  |
| 39   |                                  |                               |                    |   |  |
| <b>Total</b>   | <b>7,160,524</b>                 | <b>14,365,491</b>             | <b>—</b>           | <b>(843,009)</b>  | <b>—</b>   |

|   |   |  |   |
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| Name of Respondent<br>Intermountain Gas Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>12/31/2022 | Year/Period of Report<br>End of 2022/Q4 |
|---|---|--|---|

**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)**

| Line No.     | Electric<br>(Account 408.1,<br>409.1)<br><br>(i) | Gas<br>(Account 408.1,<br>409.1)<br><br>(j) | Other Utility Dept.<br>(Account 408.1,<br>409.1)<br><br>(k) | Other Income and<br>Deductions<br>(Account 408.2,<br>409.2)<br><br>(l) |
|--------------|--|---|---|--|
| 1            |  | 11,302                                      |   |  |
| 2            |  | 24,065                                      |   |  |
| 3            |  | 2,111,495                                   |   |  |
| 4            |  | 8,264,953                                   |   |  |
| 5            |  | 2,182,729                                   |   |  |
| 6            |  |   |   |  |
| 7            |  |   |   |  |
| 8            |  | (4,385,392)                                 |   | 90,953   |
| 9            |  | (2,695,101)                                 |   | 27,890   |
| 10           |  |   | 538,552   |  |
| 11           |  |   |   |  |
| 12           |  |   |   |  |
| 13           |  |   |   |  |
| 14           |  |   |   |  |
| 15           |  |   |   |  |
| 16           |  |   |   |  |
| 17           |  |   |   |  |
| 18           |  |   |   |  |
| 19           |  |   |   |  |
| 20           |  |   |   |  |
| 21           |  |   |   |  |
| 22           |  |   |   |  |
| 23           |  |   |   |  |
| 24           |  |   |   |  |
| 25           |  |   |   |  |
| 26           |  |   |   |  |
| 27           |  |   |   |  |
| 28           |  |   |   |  |
| 29           |  |   |   |  |
| 30           |  |   |   |  |
| 31           |  |   |   |  |
| 32           |  |   |   |  |
| 33           |  |   |   |  |
| 34           |  |   |   |  |
| 35           |  |   |   |  |
| 36           |  |   |   |  |
| 37           |  |   |   |  |
| 38           |  |   |   |  |
| 39           |  |   |   |  |
| <b>Total</b> | —  | 5,514,051                                   | 538,552   | 118,843  |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**  
**(continued)**

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)**

| Line No.     | Extraordinary Items<br>(Account 409.3)<br><br>(m) | Other Utility Opn.<br>Income<br>(Account 408.1,<br>409.1)<br><br>(n) | Adjustment to Ret.<br>Earnings<br>(Account 439)<br><br>(o) | Other<br><br>(p) | State/Local<br>Income Tax<br>Rate<br><br>(q) |
|--------------|---|--|--|------------------|--|
| 1            |   |  |  |                  |  |
| 2            |   |  |  |                  |  |
| 3            |   |  |  | (558,666)        |  |
| 4            |   |  |  | 1,206,500        |  |
| 5            |   |  |  | (290)            |  |
| 6            |   |  |  |                  |  |
| 7            |   |  |  | 341,534          |  |
| 8            |   |  |  |                  |  |
| 9            |   |  |  |                  |  |
| 10           |   |  |  |                  |  |
| 11           |   |  |  |                  |  |
| 12           |   |  |  |                  |  |
| 13           |   |  |  |                  |  |
| 14           |   |  |  |                  |  |
| 15           |   |  |  |                  |  |
| 16           |   |  |  |                  |  |
| 17           |   |  |  |                  |  |
| 18           |   |  |  |                  |  |
| 19           |   |  |  |                  |  |
| 20           |   |  |  |                  |  |
| 21           |   |  |  |                  |  |
| 22           |   |  |  |                  |  |
| 23           |   |  |  |                  |  |
| 24           |   |  |  |                  |  |
| 25           |   |  |  |                  |  |
| 26           |   |  |  |                  |  |
| 27           |   |  |  |                  |  |
| 28           |   |  |  |                  |  |
| 29           |   |  |  |                  |  |
| 30           |   |  |  |                  |  |
| 31           |   |  |  |                  |  |
| 32           |   |  |  |                  |  |
| 33           |   |  |  |                  |  |
| 34           |   |  |  |                  |  |
| 35           |   |  |  |                  |  |
| 36           |   |  |  |                  |  |
| 37           |   |  |  |                  |  |
| 38           |   |  |  |                  |  |
| 39           |   |  |  |                  |  |
| <b>TOTAL</b> | —   | —  | —  | 989,078          |  |

|   |   |  |   |
|---|---|--|---|
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**Miscellaneous Current and Accrued Liabilities (Account 242)**

1. Describe and report the amount of other current and accrued liabilities at the end of year.
2. Minor items (less than \$250,000) may be grouped under appropriate title.

| Line No.  | Item<br>(a)             | Balance at<br>End of Year<br>(b) |
|-----------|-------------------------|----------------------------------|
| 1         | Accrued Wages           | 814,044                          |
| 2         | Accrued Incentive Comp  | 344,300                          |
| 3         | Accrued Benefits        | 773,559                          |
| 4         | Accrued Vacation        | 1,630,010                        |
| 5         | Pipeline Imbalance      | —                                |
| 6         | Miscellaneous Liability | 12,376                           |
| 7         | Audit Liability         | 38,471                           |
| 8         |                         |                                  |
| 9         |                         |                                  |
| 10        |                         |                                  |
| 11        |                         |                                  |
| 12        |                         |                                  |
| 13        |                         |                                  |
| 14        |                         |                                  |
| 15        |                         |                                  |
| 16        |                         |                                  |
| 17        |                         |                                  |
| 18        |                         |                                  |
| 19        |                         |                                  |
| 20        |                         |                                  |
| 21        |                         |                                  |
| 22        |                         |                                  |
| 23        |                         |                                  |
| 24        |                         |                                  |
| 25        |                         |                                  |
| 26        |                         |                                  |
| 27        |                         |                                  |
| 28        |                         |                                  |
| 29        |                         |                                  |
| 30        |                         |                                  |
| 31        |                         |                                  |
| 32        |                         |                                  |
| 33        |                         |                                  |
| 34        |                         |                                  |
| 35        |                         |                                  |
| 36        |                         |                                  |
| 37        |                         |                                  |
| 38        |                         |                                  |
| 39        |                         |                                  |
| 40        |                         |                                  |
| 41        |                         |                                  |
| 42        |                         |                                  |
| 43        |                         |                                  |
| 44        |                         |                                  |
| <b>45</b> | <b>Total</b>            | <b>3,612,759</b>                 |
|           |                         |                                  |

|   |   |  |   |
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**Other Deferred Credits (Account 253)**

1. Report below the details called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than \$250,000) may be grouped by classes.

| Line No. | Description of Other Deferred Credits<br>(a) | Balance at Beginning of Year<br>(b) | Debit Contra Account<br>(c) | Debit Amount<br>(d) | Credits<br>(e) | Balance at End of Year<br>(f) |
|----------|--|-------------------------------------|-----------------------------|---------------------|----------------|-------------------------------|
| 1        | Deferred Comp plan                           | —                                   |                             |                     |                | —                             |
| 2        | Deferred Other                               | 96,792                              |                             |                     | 103,924        | 200,716                       |
| 3        | Deferred Intercompany                        | 375,023                             | various                     | 375,023             |                | —                             |
| 4        | Officers SERP                                | 6,170,051                           | various                     | 2,529,851           |                | 3,640,200                     |
| 5        | Postretirement                               | —                                   |                             | —                   |                | —                             |
| 6        |  | —                                   |                             |                     |                |                               |
| 7        |  | —                                   |                             |                     |                |                               |
| 8        |  | —                                   |                             |                     |                |                               |
| 9        |  | —                                   |                             |                     |                |                               |
| 10       |  | —                                   |                             |                     |                |                               |
| 11       |  | —                                   |                             |                     |                |                               |
| 12       |  | —                                   |                             |                     |                |                               |
| 13       |  | —                                   |                             |                     |                |                               |
| 14       |  | —                                   |                             |                     |                |                               |
| 15       |  | —                                   |                             |                     |                |                               |
| 16       |  | —                                   |                             |                     |                |                               |
| 17       |  | —                                   |                             |                     |                |                               |
| 18       |  | —                                   |                             |                     |                |                               |
| 19       |  | —                                   |                             |                     |                |                               |
| 20       |  | —                                   |                             |                     |                |                               |
| 21       |  | —                                   |                             |                     |                |                               |
| 22       |  | —                                   |                             |                     |                |                               |
| 23       |  | —                                   |                             |                     |                |                               |
| 24       |  | —                                   |                             |                     |                |                               |
| 25       |  | —                                   |                             |                     |                |                               |
| 26       |  | —                                   |                             |                     |                |                               |
| 27       |  | —                                   |                             |                     |                |                               |
| 28       |  | —                                   |                             |                     |                |                               |
| 29       |  | —                                   |                             |                     |                |                               |
| 30       |  | —                                   |                             |                     |                |                               |
| 31       |  | —                                   |                             |                     |                |                               |
| 32       |  | —                                   |                             |                     |                |                               |
| 33       |  | —                                   |                             |                     |                |                               |
| 34       |  | —                                   |                             |                     |                |                               |
| 35       |  | —                                   |                             |                     |                |                               |
| 36       |  | —                                   |                             |                     |                |                               |
| 37       |  | —                                   |                             |                     |                |                               |
| 38       |  | —                                   |                             |                     |                |                               |
| 39       |  | —                                   |                             |                     |                |                               |
| 40       |  | —                                   |                             |                     |                |                               |
| 41       |  | —                                   |                             |                     |                |                               |
| 42       |  | —                                   |                             |                     |                |                               |
| 43       |  | —                                   |                             |                     |                |                               |
| 44       |  | —                                   |                             |                     |                |                               |
| 45       | <b>TOTAL</b>                                 | <b>6,641,866</b>                    |                             | <b>2,904,874</b>    | <b>103,924</b> | <b>3,840,916</b>              |



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**Accumulated Deferred Income Taxes-Other Property (Account 282)**

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
- At Other (Specify), include deferrals relating to other income and deductions.

| Line No. | Account Subdivisions                              | Balance at Beginning of Year<br>(b) | Amounts Debited to Account 410.1<br>(c) | Amounts Credited to Account 411.1<br>(d) |
|----------|---|-------------------------------------|---|--|
| 1        | Account 282                                       |                                     |   |  |
| 2        | Electric  | —                                   |   |  |
| 3        | Gas   | 35,961,772                          | 2,880,718                               | 2,380,402                                |
| 4        | Other (Define) (footnote details)                 | —                                   |   |  |
| 5        | Total (Enter Total of lines 2 thru 4)             | 35,961,772                          | 2,880,718                               | 2,380,402                                |
| 6        | Other (Specify) (footnote details)                | —                                   |   |  |
| 7        | TOTAL Account 282 (Enter Total of lines 5 thru 6) | 35,961,772                          | 2,880,718                               | 2,380,402                                |
| 8        | Classification of TOTAL                           |                                     |   |  |
| 9        | Federal Income Tax                                | 28,186,882                          | 2,880,718                               | 2,380,402                                |
| 10       | State Income Tax                                  | 7,774,890                           | —                                       | —  |
| 11       | Local Income Tax                                  | —                                   | —                                       | —  |

|   |   |  |   |
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|---|---|--|---|

**Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)**

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

| Line No. | Changes during Year Amounts Debited to Account 410.2 (e) | Changes during Year Amounts Credited to Account 411.2 (f) | Adjustments Debits Acct. No. (g) | Adjustments Debits Amount (h) | Adjustments Credits Account No. (i) | Adjustments Credits Amount (j) | Balance at End of Year (k) |
|----------|--|---|----------------------------------|-------------------------------|-------------------------------------|--------------------------------|----------------------------|
| 1        |  |   |                                  |                               |                                     |                                |                            |
| 2        |  |   |                                  |                               |                                     |                                |                            |
| 3        | —  | —   | 182.3 & 254                      | 2,063,754                     | 182.3 & 254                         | 3,409,923                      | 37,808,257                 |
| 4        |  |   |                                  |                               |                                     |                                |                            |
| 5        | —  | —   | —                                | 2,063,754                     | —                                   | 3,409,923                      | 37,808,257                 |
| 6        |  |   |                                  |                               |                                     |                                |                            |
| 7        | —  | —   | —                                | 2,063,754                     | —                                   | 3,409,923                      | 37,808,257                 |
| 8        |  |   |                                  |                               |                                     |                                |                            |
| 9        | —  | —   | —                                | 659,086                       | —                                   | 1,864,309                      | 29,892,421                 |
| 10       | —  | —   | —                                | 1,404,668                     | —                                   | 1,545,614                      | 7,915,836                  |
| 11       | —  | —   | —                                | —                             | —                                   | —                              |                            |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Accumulated Deferred Income Taxes-Other (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. At Other (Specify), include deferrals relating to other income and deductions.

| Line No. | Account Subdivisions<br>(a)                | Balance at Beginning of Year<br>(b) | Changes During Year Amounts Debited to Account 410.1<br>(c) | Changes During Year Amounts Credited to Account 411.1<br>(d) |
|----------|--|-------------------------------------|---|--|
| 1        | Account 283                                |                                     |   |  |
| 2        | Electric                                   | —                                   |   |  |
| 3        | Gas  | 1,188,881                           | 10,771,291  | 950,195  |
| 4        | Other (Define) (footnote details)          | —                                   |   |  |
| 5        | TOTAL (Total of lines 2 thru 4)            | 1,188,881                           | 10,771,291  | 950,195  |
| 6        | Other (Specify) (footnote details)         | —                                   |   |  |
| 7        | TOTAL (Acct 283) (Total of lines 5 thru 6) | 1,188,881                           | 10,771,291  | 950,195  |
| 8        | Classification of TOTAL                    |                                     |   |  |
| 9        | Federal Income Tax                         | 858,466                             | 8,446,883   | 950,195  |
| 10       | State Income Tax                           | 330,415                             | 2,324,408   | —  |
| 11       | Local Income Tax                           | —                                   | —   | —  |

|   |   |  |   |
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|---|---|--|---|

**Accumulated Deferred Income Taxes-Other (Account 283) (continued)**

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

| Line No. | Changes during Year<br>Amounts Debited to Account 410.2<br>(e) | Changes during Year<br>Amounts Credited to Account 411.2<br>(f) | Adjustments<br>Debits<br>Acct. No.<br>(g) | Adjustments<br>Debits<br>Amount<br>(h) | Adjustments<br>Credits<br>Account No.<br>(i) | Adjustments<br>Credits<br>Amount<br>(j) | Balance at<br>End of Year<br>(k) |
|----------|--|---|---|--|--|---|----------------------------------|
| 1        |  |   |   |  |  |   |                                  |
| 2        |  |   |   |  |  |   |                                  |
| 3        | —  | —   | 2540,2820                                 | 249,877                                | 2540,2820                                    | 118,092                                 | 10,878,192                       |
| 4        |  |   |   |  |  |   |                                  |
| 5        | —  | —   |   | 249,877                                |  | 118,092                                 | 10,878,192                       |
| 6        |  |   |   |  |  |   |                                  |
| 7        | —  | —   |   | 249,877                                |  | 118,092                                 | 10,878,192                       |
| 8        |  |   |   |  |  |   |                                  |
| 9        | —  | —   | —   | 69,899                                 | —  | 53,801                                  | 8,339,056                        |
| 10       | —  | —   | —   | 179,978                                | —  | 64,291                                  | 2,539,136                        |
| 11       | —  | —   | —   | —                                      | —  | —                                       |                                  |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Other Regulatory Liabilities (Account 254)**

- Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
- For regulatory liabilities being amortized, show period of amortization in column (a).
- Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.
- Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state commission order, court decision).

| Line No. | Description and Purpose of Other Regulatory Liabilities<br>(a) | Balance at Beginning of Current Quarter/Year<br>(b) | Written off during Quarter/Period Account Credited<br>(c) | Written off During Period Amount Refunded<br>(d) | Written off During Period Amount Deemed Non-Refundable<br>(e) | Credits<br>(f) | Balance at End of Current Quarter/Year<br>(g) |
|----------|--|---|---|--|---|----------------|---|
| 1        | Deferred Tax Reg Liability                                     | 990,684   | various   | 214,369  |   | 144,304        | 920,619                                       |
| 2        | Deferred Plant Tax Reg Liability                               | 13,758,498  | various   | 2,055,519  |   | 648,795        | 12,351,775                                    |
| 3        | Deferred Post Retirement                                       | 2,645,113   |   |  | 1,398,277   |                | 1,246,836                                     |
| 4        | Deferred Post Retirement MDUR                                  | 209,567   |   | 209,567  |   |                | —   |
| 5        | Deferred Energy Efficiency RS                                  | 2,834,164   |   | 2,834,164  |   |                | —   |
| 6        | Deferred Energy Efficiency GS                                  | 84,589  |   | 84,589   |   |                | —   |
| 7        | RS EE Credit   | —   |   | 2,008,306  |   | 4,866,734      | 2,858,428                                     |
| 8        | Deffered Enerfy Efficiency Res                                 | —   |   | 5,996,373  |   | 6,446,894      | 450,521                                       |
| 9        | Deffered Enerfy Efficiency Comm                                | —   |   | 87,684   |   | 551,622        | 463,938                                       |
| 10       |  | —   |   |  |   |                | —   |
| 11       |  | —   |   |  |   |                | —   |
| 12       |  | —   |   |  |   |                | —   |
| 13       |  | —   |   |  |   |                | —   |
| 14       |  | —   |   |  |   |                | —   |
| 15       |  | —   |   |  |   |                | —   |
| 16       |  | —   |   |  |   |                | —   |
| 17       |  | —   |   |  |   |                | —   |
| 18       |  | —   |   |  |   |                | —   |
| 19       |  | —   |   |  |   |                | —   |
| 20       |  | —   |   |  |   |                | —   |
| 21       |  | —   |   |  |   |                | —   |
| 22       |  | —   |   |  |   |                | —   |
| 23       |  | —   |   |  |   |                | —   |
| 24       |  | —   |   |  |   |                | —   |
| 25       |  | —   |   |  |   |                | —   |
| 26       |  | —   |   |  |   |                | —   |
| 27       |  | —   |   |  |   |                | —   |
| 28       |  | —   |   |  |   |                | —   |
| 29       |  | —   |   |  |   |                | —   |
| 30       |  | —   |   |  |   |                | —   |
| 31       |  | —   |   |  |   |                | —   |
| 32       |  | —   |   |  |   |                | —   |
| 33       |  | —   |   |  |   |                | —   |
| 34       |  | —   |   |  |   |                | —   |
| 35       |  | —   |   |  |   |                | —   |
| 36       |  | —   |   |  |   |                | —   |
| 37       |  | —   |   |  |   |                | —   |
| 38       |  | —   |   |  |   |                | —   |
| 39       |  | —   |   |  |   |                | —   |
| 40       |  | —   |   |  |   |                | —   |
| 41       |  | —   |   |  |   |                | —   |
| 42       |  | —   |   |  |   |                | —   |
| 43       |  | —   |   |  |   |                | —   |
| 44       |  | —   |   |  |   |                | —   |
| 45       | <b>TOTAL</b>   | 20,522,615  |   | 13,490,571                                       | 1,398,277   | 12,658,349     | 18,292,117                                    |

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**Gas Operating Revenues**

- Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
- Revenues in columns (b) and (c) include transition costs from upstream pipelines.
- Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

| Line No. | Title of Account<br>(a)   | Revenues for<br>Transition<br>Costs and<br>Take-or-Pay | Revenues for<br>Transition<br>Costs and<br>Take-or-Pay | Revenues for<br>GRI and ACA       | Revenues for<br>GRI and ACA        |
|----------|---|--|--|-----------------------------------|------------------------------------|
|          |   | Amount for<br>Current Year<br>(b)                      | Amount for<br>Previous Year<br>(c)                     | Amount for<br>Current Year<br>(d) | Amount for<br>Previous Year<br>(e) |
| 1        | 480 Residential Sales   |  | —  |                                   | —                                  |
| 2        | 481 Commercial and Industrial Sales   |  | —  |                                   | —                                  |
| 3        | 482 Other Sales to Public Authorities   |  | —  |                                   | —                                  |
| 4        | 483 Sales for Resale  |  | —  |                                   | —                                  |
| 5        | 484 Interdepartmental Sales   |  | —  |                                   | —                                  |
| 6        | 485 Intracompany Transfers  |  | —  |                                   | —                                  |
| 7        | 487 Forfeited Discounts   |  | —  |                                   | —                                  |
| 8        | 488 Miscellaneous Service Revenues  |  | —  |                                   | —                                  |
| 9        | 489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities    |  | —  |                                   | —                                  |
| 10       | 489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities |  | —  |                                   | —                                  |
| 11       | 489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities |  | —  |                                   | —                                  |
| 12       | 489.4 Revenues from Storing Gas of Others   |  | —  |                                   | —                                  |
| 13       | 490 Sales of Prod. Ext. from Natural Gas  |  | —  |                                   | —                                  |
| 14       | 491 Revenues from Natural Gas Proc. by Others                                       |  | —  |                                   | —                                  |
| 15       | 492 Incidental Gasoline and Oil Sales   |  | —  |                                   | —                                  |
| 16       | 493 Rent from Gas Property  |  | —  |                                   | —                                  |
| 17       | 494 Interdepartmental Rents   |  | —  |                                   | —                                  |
| 18       | 495 Other Gas Revenues  |  | —  |                                   | —                                  |
| 19       | Subtotal:   | —  | —  | —                                 | —                                  |
| 20       | 496 (Less) Provision for Rate Refunds   |  | —  |                                   | —                                  |
| 21       | TOTAL   | —  | —  | —                                 | —                                  |

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|---|---|--|---|

**Gas Operating Revenues**

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.  
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.  
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

| Line No. | Other Revenues              | Other Revenues               | Total Operating Revenues    | Total Operating Revenues     | Dekatherm of Natural Gas    | Dekatherm of Natural Gas     |
|----------|-----------------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|
|          | Amount for Current Year (f) | Amount for Previous Year (g) | Amount for Current Year (h) | Amount for Previous Year (i) | Amount for Current Year (j) | Amount for Previous Year (k) |
| 1        | 229,042,199                 | 170,905,314                  | 229,042,199                 | 170,905,314                  | 30,614,994                  | 25,805,112                   |
| 2        | 108,936,547                 | 78,104,113                   | 108,936,547                 | 78,104,113                   | 16,340,144                  | 13,882,997                   |
| 3        |                             |                              | —                           | —                            |                             |                              |
| 4        |                             |                              | —                           | —                            |                             |                              |
| 5        |                             |                              | —                           | —                            |                             |                              |
| 6        |                             |                              | —                           | —                            |                             |                              |
| 7        |                             |                              | —                           | —                            |                             |                              |
| 8        | 1,959,683                   | 1,822,683                    | 1,959,683                   | 1,822,683                    |                             |                              |
| 9        |                             |                              | —                           | —                            |                             |                              |
| 10       |                             |                              | —                           | —                            |                             |                              |
| 11       | 9,664,000                   | 9,455,143                    | 9,664,000                   | 9,455,143                    | 38,228,552                  | 36,579,120                   |
| 12       |                             |                              | —                           | —                            |                             |                              |
| 13       |                             |                              | —                           | —                            |                             |                              |
| 14       |                             |                              | —                           | —                            |                             |                              |
| 15       |                             |                              | —                           | —                            |                             |                              |
| 16       | 17,925                      | 21,550                       | 17,925                      | 21,550                       |                             |                              |
| 17       | 338,587                     | 366,453                      | 338,587                     | 366,453                      |                             |                              |
| 18       |                             |                              | —                           | —                            |                             |                              |
| 19       | 349,958,941                 | 260,675,256                  | 349,958,941                 | 260,675,256                  |                             |                              |
| 20       |                             | —                            | —                           | —                            |                             |                              |
| 21       | 349,958,941                 | 260,675,256                  | 349,958,941                 | 260,675,256                  |                             |                              |

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|---|---|--|---|

| Gas Operation and Maintenance Expenses |   |                                |                                 |
|--|---|--------------------------------|---------------------------------|
| Line No.                               | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
| 1                                      | 1. PRODUCTION EXPENSES  |                                |                                 |
| 2                                      | A. Manufactured Gas Production  |                                |                                 |
| 3                                      | Manufactured Gas Production (Submit Supplemental Statement)           | 0                              | 0                               |
| 4                                      | B. Natural Gas Production   |                                |                                 |
| 5                                      | 81. Natural Gas Production and Gathering                              |                                |                                 |
| 6                                      | Operation   |                                |                                 |
| 7                                      | 750 Operation Supervision and Engineering                             | 0                              | 0                               |
| 8                                      | 751 Production Maps and Records                                       | 0                              | 0                               |
| 9                                      | 752 Gas Well Expenses   | 0                              | 0                               |
| 10                                     | 753 Field Lines Expenses  | 0                              | 0                               |
| 11                                     | 754 Field Compressor Station Expenses                                 | 0                              | 0                               |
| 12                                     | 755 Field Compressor Station Fuel and Power                           | 0                              | 0                               |
| 13                                     | 756 Field Measuring and Regulating Station Expenses                   | 0                              | 0                               |
| 14                                     | 757 Purification Expenses   | 0                              | 0                               |
| 15                                     | 758 Gas Well Royalties  | 0                              | 0                               |
| 16                                     | 759 Other Expenses  | 0                              | 0                               |
| 17                                     | 760 Rents   | 0                              | 0                               |
| 18                                     | TOTAL Operation (Total of lines 7 thru 17)                            | 0                              | 0                               |
| 19                                     | Maintenance   |                                |                                 |
| 20                                     | 761 Maintenance Supervision and Engineering                           | 0                              | 0                               |
| 21                                     | 762 Maintenance of Structures and Improvements                        | 0                              | 0                               |
| 22                                     | 763 Maintenance of Producing Gas Wells                                | 0                              | 0                               |
| 23                                     | 764 Maintenance of Field Lines  | 0                              | 0                               |
| 24                                     | 765 Maintenance of Field Compressor Station Equipment                 | 0                              | 0                               |
| 25                                     | 766 Maintenance of Field Measuring and Regulating Station Equipment   | 0                              | 0                               |
| 26                                     | 767 Maintenance of Purification Equipment                             | 0                              | 0                               |
| 27                                     | 768 Maintenance of Drilling and Cleaning Equipment                    | 0                              | 0                               |
| 28                                     | 769 Maintenance of Other Equipment                                    | 0                              | 0                               |
| 29                                     | TOTAL Maintenance (Total of lines 20 thru 28)                         | 0                              | 0                               |
| 30                                     | TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29) | 0                              | 0                               |
|  |   |                                |                                 |



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|---|---|--|---|

| Gas Operation and Maintenance Expenses(continued) |   |                                |                                 |
|---|---|--------------------------------|---------------------------------|
| Line No.  | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
| 31  | B2. Products Extraction                                   |                                |                                 |
| 32  | Operation   |                                |                                 |
| 33  | 770 Operation Supervision and Engineering                 | 0                              | 0                               |
| 34  | 771 Operation Labor                                       | 0                              | 0                               |
| 35  | 772 Gas Shrinkage   | 0                              | 0                               |
| 36  | 773 Fuel  | 0                              | 0                               |
| 37  | 774 Power   | 0                              | 0                               |
| 38  | 775 Materials   | 0                              | 0                               |
| 39  | 776 Operation Supplies and Expenses                       | 0                              | 0                               |
| 40  | 777 Gas Processed by Others                               | 0                              | 0                               |
| 41  | 778 Royalties on Products Extracted                       | 0                              | 0                               |
| 42  | 779 Marketing Expenses                                    | 0                              | 0                               |
| 43  | 780 Products Purchased for Resale                         | 0                              | 0                               |
| 44  | 781 Variation in Products Inventory                       | 0                              | 0                               |
| 45  | (Less) 782 Extracted Products Used by the Utility-Credit  | 0                              | 0                               |
| 46  | 783 Rents   | 0                              | 0                               |
| 47  | TOTAL Operation (Total of lines 33 thru 46)               | 0                              | 0                               |
| 48  | Maintenance   |                                |                                 |
| 49  | 784 Maintenance Supervision and Engineering               | 0                              | 0                               |
| 50  | 785 Maintenance of Structures and Improvements            | 0                              | 0                               |
| 51  | 786 Maintenance of Extraction and Refining Equipment      | 0                              | 0                               |
| 52  | 787 Maintenance of Pipe Lines                             | 0                              | 0                               |
| 53  | 788 Maintenance of Extracted Products Storage Equipment   | 0                              | 0                               |
| 54  | 789 Maintenance of Compressor Equipment                   | 0                              | 0                               |
| 55  | 790 Maintenance of Gas Measuring and Regulating Equipment | 0                              | 0                               |
| 56  | 791 Maintenance of Other Equipment                        | 0                              | 0                               |
| 57  | TOTAL Maintenance (Total of lines 49 thru 56)             | 0                              | 0                               |
| 58  | TOTAL Products Extraction (Total of lines 47 and 57)      | 0                              | 0                               |
|   |   |                                |                                 |

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|---|---|--|---|

| Gas Operation and Maintenance Expenses(continued) |   |                                |                                 |
|---|---|--------------------------------|---------------------------------|
| Line No.  | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
| 59  | C. Exploration and Development                                |                                |                                 |
| 60  | Operation   |                                |                                 |
| 61  | 795 Delay Rentals   | 0                              | 0                               |
| 62  | 796 Nonproductive Well Drilling                               | 0                              | 0                               |
| 63  | 797 Abandoned Leases  | 0                              | 0                               |
| 64  | 798 Other Exploration   | 0                              | 0                               |
| 65  | TOTAL Exploration and Development (Total of lines 61 thru 64) | 0                              | 0                               |
| 66  | D. Other Gas Supply Expenses                                  |                                |                                 |
| 67  | Operation   |                                |                                 |
| 68  | 800 Natural Gas Well Head Purchases                           | 0                              | 0                               |
| 69  | 800.1 Natural Gas Well Head Purchases, Intracompany Transfers | 0                              | 0                               |
| 70  | 801 Natural Gas Field Line Purchases                          | 0                              | 0                               |
| 71  | 802 Natural Gas Gasoline Plant Outlet Purchases               | 0                              | 0                               |
| 72  | 803 Natural Gas Transmission Line Purchases                   | 0                              | 0                               |
| 73  | 804 Natural Gas City Gate Purchases                           | 239,058,613                    | 156,409,230                     |
| 74  | 804.1 Liquefied Natural Gas Purchases                         | 0                              | 0                               |
| 75  | 805 Other Gas Purchases                                       | 0                              | 0                               |
| 76  | (Less) 805.1 Purchases Gas Cost Adjustments                   | 15,927,597                     | 8,978,228                       |
| 77  | TOTAL Purchased Gas (Total of lines 68 thru 76)               | 223,131,016                    | 147,431,002                     |
| 78  | 806 Exchange Gas  | 0                              | 0                               |
| 79  | Purchased Gas Expenses  |                                |                                 |
| 80  | 807.1 Well Expense-Purchased Gas                              | 0                              | 0                               |
| 81  | 807.2 Operation of Purchased Gas Measuring Stations           | 0                              | 0                               |
| 82  | 807.3 Maintenance of Purchased Gas Measuring Stations         | 0                              | 0                               |
| 83  | 807.4 Purchased Gas Calculations Expenses                     | 0                              | 0                               |
| 84  | 807.5 Other Purchased Gas Expenses                            | 0                              | 0                               |
| 85  | TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)      | 0                              | 0                               |
|   |   |                                |                                 |

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| <b>Gas Operation and Maintenance Expenses(continued)</b> |   |                                |                                 |
|--|---|--------------------------------|---------------------------------|
| Line No.   | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
| 86   | 808.1 Gas Withdrawn from Storage-Debit                                  | 1,238,784                      | 922,489                         |
| 87   | (Less) 808.2 Gas Delivered to Storage-Credit                            | 1,475,949                      | 717,392                         |
| 88   | 809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit         | 0                              | 0                               |
| 89   | (Less) 809.2 Deliveries of Natural Gas for Processing-Credit            | 0                              | 0                               |
| 90   | Gas used in Utility Operation-Credit                                    |                                |                                 |
| 91   | 810 Gas Used for Compressor Station Fuel-Credit                         | 0                              | 0                               |
| 92   | 811 Gas Used for Products Extraction-Credit                             | 0                              | 0                               |
| 93   | 812 Gas Used for Other Utility Operations-Credit                        | 0                              | 0                               |
| 94   | TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93) | 0                              | 0                               |
| 95   | 813 Other Gas Supply Expenses   | 336,061                        | 397,517                         |
| 96   | TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)  | 223,229,912                    | 148,033,616                     |
| 97   | TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)        | 223,229,912                    | 148,033,616                     |
| 98   | <b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>      |                                |                                 |
| 99   | <b>A. Underground Storage Expenses</b>                                  |                                |                                 |
| 100  | Operation   |                                |                                 |
| 101  | 814 Operation Supervision and Engineering                               | 0                              | 0                               |
| 102  | 815 Maps and Records  | 0                              | 0                               |
| 103  | 816 Wells Expenses  | 0                              | 0                               |
| 104  | 817 Lines Expense   | 0                              | 0                               |
| 105  | 818 Compressor Station Expenses   | 0                              | 0                               |
| 106  | 819 Compressor Station Fuel and Power                                   | 0                              | 0                               |
| 107  | 820 Measuring and Regulating Station Expenses                           | 0                              | 0                               |
| 108  | 821 Purification Expenses   | 0                              | 0                               |
| 109  | 822 Exploration and Development   | 0                              | 0                               |
| 110  | 823 Gas Losses  | 0                              | 0                               |
| 111  | 824 Other Expenses  | 0                              | 0                               |
| 112  | 825 Storage Well Royalties  | 0                              | 0                               |
| 113  | 826 Rents   | 0                              | 0                               |
| 114  | TOTAL Operation (Total of lines of 101 thru 113)                        | 0                              | 0                               |
|  |   |                                |                                 |

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| Gas Operation and Maintenance Expenses(continued) |   |                                |                                 |
|---|---|--------------------------------|---------------------------------|
| Line No.  | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
| 115   | Maintenance   |                                |                                 |
| 116   | 830 Maintenance Supervision and Engineering                     | 0                              | 0                               |
| 117   | 831 Maintenance of Structures and Improvements                  | 0                              | 0                               |
| 118   | 832 Maintenance of Reservoirs and Wells                         | 0                              | 0                               |
| 119   | 833 Maintenance of Lines  | 0                              | 0                               |
| 120   | 834 Maintenance of Compressor Station Equipment                 | 0                              | 0                               |
| 121   | 835 Maintenance of Measuring and Regulating Station Equipment   | 0                              | 0                               |
| 122   | 836 Maintenance of Purification Equipment                       | 0                              | 0                               |
| 123   | 837 Maintenance of Other Equipment                              | 0                              | 0                               |
| 124   | TOTAL Maintenance (Total of lines 116 thru 123)                 | 0                              | 0                               |
| 125   | TOTAL Underground Storage Expenses (Total of lines 114 and 124) | 0                              | 0                               |
| 126   | B. Other Storage Expenses                                       |                                |                                 |
| 127   | Operation   |                                |                                 |
| 128   | 840 Operation Supervision and Engineering                       | (1,000)                        | 4,379                           |
| 129   | 841 Operation Labor and Expenses                                | 720,422                        | 515,407                         |
| 130   | 842 Rents   | 0                              | 0                               |
| 131   | 842.1 Fuel  | 261,332                        | 6,437                           |
| 132   | 842.2 Power   | 120,043                        | 92,296                          |
| 133   | 842.3 Gas Losses  | 0                              | 0                               |
| 134   | TOTAL Operation (Total of lines 128 thru 133)                   | 1,100,797                      | 618,519                         |
| 135   | Maintenance   |                                |                                 |
| 136   | 843.1 Maintenance Supervision and Engineering                   | 0                              | 0                               |
| 137   | 843.2 Maintenance of Structures                                 | 1,410                          | 526                             |
| 138   | 843.3 Maintenance of Gas Holders                                | 206                            | 1,363                           |
| 139   | 843.4 Maintenance of Purification Equipment                     | 10,299                         | 4,520                           |
| 140   | 843.5 Maintenance of Liquefaction Equipment                     | 49,876                         | 74,186                          |
| 141   | 843.6 Maintenance of Vaporizing Equipment                       | 126,503                        | 112,512                         |
| 142   | 843.7 Maintenance of Compressor Equipment                       | 21,459                         | 34,014                          |
| 143   | 843.8 Maintenance of Measuring and Regulating Equipment         | 0                              | 0                               |
| 144   | 843.9 Maintenance of Other Equipment                            | 32,199                         | 17,089                          |
| 145   | TOTAL Maintenance (Total of lines 136 thru 144)                 | 241,952                        | 244,210                         |
| 146   | TOTAL Other Storage Expenses (Total of lines 134 and 145)       | 1,342,749                      | 862,729                         |
|   |   |                                |                                 |

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| Gas Operation and Maintenance Expenses(continued) |   |                                |                                 |
|---|---|--------------------------------|---------------------------------|
| Line No.  | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
| 147   | C. Liquefied Natural Gas Terminaling and Processing Expenses                  |                                |                                 |
| 148   | Operation   |                                |                                 |
| 149   | 844.1 Operation Supervision and Engineering                                   | 0                              | 0                               |
| 150   | 844.2 LNG Processing Terminal Labor and Expenses                              | 0                              | 0                               |
| 151   | 844.3 Liquefaction Processing Labor and Expenses                              | 0                              | 0                               |
| 152   | 844.4 Liquefaction Transportation Labor and Expenses                          | 0                              | 0                               |
| 153   | 844.5 Measuring and Regulating Labor and Expenses                             | 0                              | 0                               |
| 154   | 844.6 Compressor Station Labor and Expenses                                   | 0                              | 0                               |
| 155   | 844.7 Communication System Expenses   | 0                              | 0                               |
| 156   | 844.8 System Control and Load Dispatching                                     | 0                              | 0                               |
| 157   | 845.1 Fuel  | 0                              | 0                               |
| 158   | 845.2 Power   | 0                              | 0                               |
| 159   | 845.3 Rents   | 0                              | 0                               |
| 160   | 845.4 Demurrage Charges   | 0                              | 0                               |
| 161   | (less) 845.5 Wharfage Receipts-Credit   | 0                              | 0                               |
| 162   | 845.6 Processing Liquefied or Vaporized Gas by Others                         | 0                              | 0                               |
| 163   | 846.1 Gas Losses  | 0                              | 0                               |
| 164   | 846.2 Other Expenses  | 0                              | 0                               |
| 165   | TOTAL Operation (Total of lines 149 thru 164)                                 | 0                              | 0                               |
| 166   | Maintenance   |                                |                                 |
| 167   | 847.1 Maintenance Supervision and Engineering                                 | 0                              | 0                               |
| 168   | 847.2 Maintenance of Structures and Improvements                              | 0                              | 0                               |
| 169   | 847.3 Maintenance of LNG Processing Terminal Equipment                        | 0                              | 0                               |
| 170   | 847.4 Maintenance of LNG Transportation Equipment                             | 0                              | 0                               |
| 171   | 847.5 Maintenance of Measuring and Regulating Equipment                       | 0                              | 0                               |
| 172   | 847.6 Maintenance of Compressor Station Equipment                             | 0                              | 0                               |
| 173   | 847.7 Maintenance of Communication Equipment                                  | 0                              | 0                               |
| 174   | 847.8 Maintenance of Other Equipment  | 0                              | 0                               |
| 175   | TOTAL Maintenance (Total of lines 167 thru 174)                               | 0                              | 0                               |
| 176   | TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175) | 0                              | 0                               |
| 177   | TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)                  | 1,342,749                      | 862,729                         |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

| Gas Operation and Maintenance Expenses(continued) |   |                                |                                 |
|---|---|--------------------------------|---------------------------------|
| Line No.  | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
| 178   | 3. TRANSMISSION EXPENSES                                      |                                |                                 |
| 179   | Operation   |                                |                                 |
| 180   | 850 Operation Supervision and Engineering                     | 0                              | 0                               |
| 181   | 851 System Control and Load Dispatching                       | 0                              | 0                               |
| 182   | 852 Communication System Expenses                             | 24,308                         | 30,704                          |
| 183   | 853 Compressor Station Labor and Expenses                     | 108,155                        | 35,830                          |
| 184   | 854 Gas for Compressor Station Fuel                           | 0                              | 0                               |
| 185   | 855 Other Fuel and Power for Compressor Stations              | 0                              | 0                               |
| 186   | 856 Mains Expenses  | 1,794                          | 1,805                           |
| 187   | 857 Measuring and Regulating Station Expenses                 | 0                              | 0                               |
| 188   | 858 Transmission and Compression of Gas by Others             | 0                              | 0                               |
| 189   | 859 Other Expenses  | 0                              | 0                               |
| 190   | 860 Rents   | 0                              | 0                               |
| 191   | TOTAL Operation (Total of lines 180 thru 190)                 | 134,257                        | 68,339                          |
| 192   | Maintenance   |                                |                                 |
| 193   | 861 Maintenance Supervision and Engineering                   | 0                              | 0                               |
| 194   | 862 Maintenance of Structures and Improvements                | 0                              | 0                               |
| 195   | 863 Maintenance of Mains                                      | 125,200                        | 26,173                          |
| 196   | 864 Maintenance of Compressor Station Equipment               | 0                              | 0                               |
| 197   | 865 Maintenance of Measuring and Regulating Station Equipment | 0                              | 0                               |
| 198   | 866 Maintenance of Communication Equipment                    | 139,602                        | 131,969                         |
| 199   | 867 Maintenance of Other Equipment                            | 0                              | 0                               |
| 200   | TOTAL Maintenance (Total of lines 193 thru 199)               | 264,802                        | 158,142                         |
| 201   | TOTAL Transmission Expenses (Total of lines 191 and 200)      | 399,059                        | 226,481                         |
| 202   | 4. DISTRIBUTION EXPENSES                                      |                                |                                 |
| 203   | Operation   |                                |                                 |
| 204   | 870 Operation Supervision and Engineering                     | 4,264,599                      | 4,568,673                       |
| 205   | 871 Distribution Load Dispatching                             | 245,882                        | 243,441                         |
| 206   | 872 Compressor Station Labor and Expenses                     | 0                              | 0                               |
| 207   | 873 Compressor Station Fuel and Power                         | 0                              | 0                               |

|   |  |  |   |
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| <b>Gas Operation and Maintenance Expenses(continued)</b> |   |                                   |                                    |
|--|---|-----------------------------------|------------------------------------|
| Line No.   | Account<br>(a)  | Amount for<br>Current Year<br>(b) | Amount for<br>Previous Year<br>(c) |
| 208  | 874 Mains and Services Expenses   | 4,550,321                         | 5,045,745                          |
| 209  | 875 Measuring and Regulating Station Expenses-General                   | 423,567                           | 547,174                            |
| 210  | 876 Measuring and Regulating Station Expenses-Industrial                | 386,147                           | 271,384                            |
| 211  | 877 Measuring and Regulating Station Expenses-City Gas Check Station    | 0                                 | 0                                  |
| 212  | 878 Meter and House Regulator Expenses                                  | (492,779)                         | 569,835                            |
| 213  | 879 Customer Installations Expenses                                     | 2,126,747                         | 3,066,114                          |
| 214  | 880 Other Expenses  | 5,828,909                         | 2,811,451                          |
| 215  | 881 Rents   | 246,308                           | 224,809                            |
| 216  | TOTAL Operation (Total of lines 204 thru 215)                           | 17,579,701                        | 17,348,626                         |
| 217  | Maintenance   |                                   |                                    |
| 218  | 885 Maintenance Supervision and Engineering                             | 252,971                           | 238,012                            |
| 219  | 886 Maintenance of Structures and Improvements                          | 0                                 | 0                                  |
| 220  | 887 Maintenance of Mains  | 1,624,914                         | 1,766,290                          |
| 221  | 888 Maintenance of Compressor Station Equipment                         | 0                                 | 0                                  |
| 222  | 889 Maintenance of Measuring and Regulating Station Equipment-General   | 538,775                           | 656,125                            |
| 223  | 890 Maintenance of Meas. and Reg. Station Equipment-Industrial          | 138,403                           | 140,950                            |
| 224  | 891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station | 9,985                             | 0                                  |
| 225  | 892 Maintenance of Services   | 3,084,202                         | 3,604,219                          |
| 226  | 893 Maintenance of Meters and House Regulators                          | 1,350,994                         | 988,180                            |
| 227  | 894 Maintenance of Other Equipment                                      | 865,575                           | 106                                |
| 228  | TOTAL Maintenance (Total of lines 218 thru 227)                         | 7,865,819                         | 7,393,882                          |
| 229  | TOTAL Distribution Expenses (Total of lines 216 and 228)                | 25,445,520                        | 24,742,508                         |
| 230  | 5. CUSTOMER ACCOUNTS EXPENSES   |                                   |                                    |
| 231  | Operation   |                                   |                                    |
| 232  | 901 Supervision   | 170,355                           | 174,165                            |
| 233  | 902 Meter Reading Expenses  | 1,084,603                         | 1,096,175                          |
| 234  | 903 Customer Records and Collection Expenses                            | 7,345,530                         | 7,077,945                          |
|  |   |                                   |                                    |

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|---|---|--|---|

| Gas Operation and Maintenance Expenses(continued) |   |                                |                                 |
|---|---|--------------------------------|---------------------------------|
| Line No.  | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
| 235   | 904 Uncollectible Accounts  | 927,448                        | 423,620                         |
| 236   | 905 Miscellaneous Customer Accounts Expenses                                  | 0                              | 0                               |
| 237   | TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)                | 9,527,936                      | 8,771,905                       |
| 238   | 6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES                                |                                |                                 |
| 239   | Operation   |                                |                                 |
| 240   | 907 Supervision   | 0                              | 0                               |
| 241   | 908 Customer Assistance Expenses  | 2,784,707                      | 3,513,070                       |
| 242   | 909 Informational and Instructional Expenses                                  | 136,800                        | 151,696                         |
| 243   | 910 Miscellaneous Customer Service and Informational Expenses                 | 251,136                        | 138,957                         |
| 244   | TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243) | 3,172,643                      | 3,803,723                       |
| 245   | 7. SALES EXPENSES   |                                |                                 |
| 246   | Operation   |                                |                                 |
| 247   | 911 Supervision   | 0                              | 0                               |
| 248   | 912 Demonstrating and Selling Expenses  | 1,232,962                      | 1,079,670                       |
| 249   | 913 Advertising Expenses  | 40,634                         | 36,673                          |
| 250   | 916 Miscellaneous Sales Expenses  | 0                              | 0                               |
| 251   | TOTAL Sales Expenses (Total of lines 247 thru 250)                            | 1,273,596                      | 1,116,343                       |
| 252   | 8. ADMINISTRATIVE AND GENERAL EXPENSES  |                                |                                 |
| 253   | Operation   |                                |                                 |
| 254   | 920 Administrative and General Salaries                                       | 7,973,984                      | 8,230,378                       |
| 255   | 921 Office Supplies and Expenses  | 5,853,241                      | 4,842,116                       |
| 256   | (Less) 922 Administrative Expenses Transferred-Credit                         | 0                              | 0                               |
| 257   | 923 Outside Services Employed   | 881,339                        | 796,445                         |
| 258   | 924 Property Insurance  | 132,525                        | 105,530                         |
| 259   | 925 Injuries and Damages  | 1,214,390                      | 1,500,424                       |
| 260   | 926 Employee Pensions and Benefits  | 1,702,906                      | 1,598,789                       |
| 261   | 927 Franchise Requirements  | 0                              | 0                               |
| 262   | 928 Regulatory Commission Expenses  | 52,899                         | 41,930                          |
| 263   | (Less) 929 Duplicate Charges-Credit   | 0                              | 0                               |
| 264   | 930.1 General Advertising Expenses  | 71,492                         | 73,677                          |
| 265   | 930.2 Miscellaneous General Expenses  | 480,947                        | 352,922                         |
| 266   | 931 Rents   | 850,986                        | 817,474                         |
| 267   | TOTAL Operation (Total of lines 254 thru 266)                                 | 19,214,709                     | 18,359,685                      |
| 268   | Maintenance   |                                |                                 |
| 269   | 932 Maintenance of General Plant  | 4                              | 31                              |
| 270   | TOTAL Administrative and General Expenses (Total of lines 267 and 269)        | 19,214,713                     | 18,359,716                      |
| 271   | TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)   | 283,606,128                    | 205,917,021                     |
|   |   |                                |                                 |



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**Miscellaneous General Expenses (Account 930.2)**

1. Provide the information requested below on miscellaneous general expenses.
2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items of so grouped is shown.

| Line No.  | Description<br>(a)  | Amount<br>(in dollars)<br>(b) |
|-----------|---|-------------------------------|
| 1         | Industry association dues.  | 252,544                       |
| 2         | Experimental and general research expenses.   |                               |
|           | a. Gas Research Institute (GRI)   |                               |
|           | b. Other  |                               |
| 3         | Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent |                               |
| 4         | Other expenses  | —                             |
| 5         | Professional Organization Dues  | 2,645                         |
| 6         | Director's Fees   | 225,758                       |
| 7         |   |                               |
| 8         |   |                               |
| 9         |   |                               |
| 10        |   |                               |
| 11        |   |                               |
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| 22        |   |                               |
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| 24        |   |                               |
| <b>25</b> | <b>TOTAL</b>  | <b>480,947</b>                |

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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)**

- Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
- Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

**Section A. Summary of Depreciation, Depletion, and Amortization Charges**

| Line No. | Functional Classification<br>(a)               | Depreciation Expense<br>(Account 403)<br>(b) | Amortization Expense for Asset Retirement Costs<br>(Account 403.1)<br>(c) | Amortization and Depletion of Producing Natural Gas Land and Land Rights<br>(Account 404.1)<br>(d) | Amortization of Underground Storage Land and Land Rights<br>(Account 404.2)<br>(e) |
|----------|--|--|---|--|--|
| 1        | Intangible plant                               |  |   |  |  |
| 2        | Production plant, manufactured gas             |  |   |  |  |
| 3        | Production and gathering plant, natural gas    |  |   |  |  |
| 4        | Products extraction plant                      |  |   |  |  |
| 5        | Underground gas storage plant                  |  |   |  |  |
| 6        | Other storage plant                            | 1,110,353                                    |   |  |  |
| 7        | Base load LNG terminaling and processing plant |  |   |  |  |
| 8        | Transmission plant                             | 1,041,651                                    |   |  |  |
| 9        | Distribution plant                             | 13,476,497                                   |   |  |  |
| 10       | General plant                                  | 1,693,650                                    |   |  |  |
| 11       | Common plant-gas                               |  |   |  |  |
| 12       | TOTAL  | 17,322,151                                   | —   | —  | —  |

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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)**

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

**Section A. Summary of Depreciation, Depletion, and Amortization Charges**

| Line No. | Amortization of Other Limited-term Gas Plant (Account 404.3) (f) | Amortization of Other Gas Plant (Account 405) (g) | Total (b to g) (h) | Functional Classification (a)                  |
|----------|--|---|--------------------|--|
| 1        |  | 4,684,938   | 4,684,938          | Intangible plant                               |
| 2        |  |   | —                  | Production plant, manufactured gas             |
| 3        |  |   | —                  | Production and gathering plant, natural gas    |
| 4        |  |   | —                  | Products extraction plant                      |
| 5        |  |   | —                  | Underground gas storage plant                  |
| 6        |  |   | 1,110,353          | Other storage plant                            |
| 7        |  |   | —                  | Base load LNG terminaling and processing plant |
| 8        |  |   | 1,041,651          | Transmission plant                             |
| 9        |  |   | 13,476,497         | Distribution plant                             |
| 10       |  |   | 1,693,650          | General plant                                  |
| 11       |  |   | —                  | Common plant-gas                               |
| 12       | —  | 4,684,938   | 22,007,089         | TOTAL  |

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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)**

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

**Section B. Factors Used in Estimating Depreciation Charges**

| Line No. | Functional Classification<br>(a)                 | Plant Bases<br>(in thousands)<br>(b) | Applied Depreciation<br>or Amortization Rates<br>(percent)<br>(c) |
|----------|--|--------------------------------------|---|
| 1        | Production and Gathering Plant                   |                                      |   |
| 2        | Offshore (footnote details)                      |                                      |   |
| 3        | Onshore (footnote details)                       |                                      |   |
| 4        | Underground Gas Storage Plant (footnote details) |                                      |   |
| 5        | Transmission Plant                               |                                      |   |
| 6        | Offshore (footnote details)                      |                                      |   |
| 7        | Onshore (footnote details)                       |                                      |   |
| 8        | General Plant (footnote details)                 |                                      |   |
| 9        |  |                                      |   |
| 10       |  |                                      |   |
| 11       |  |                                      |   |
| 12       |  |                                      |   |
| 13       |  |                                      |   |
| 14       |  |                                      |   |
| 15       |  |                                      |   |

**Notes to Depreciation, Depletion and Amortization of Gas Plant**

Depreciation is accrued monthly on the prior months ending balance in each plant account using a rate specific to the account. The amounts shown below represent the year-end balances of depreciable plant and the weighted average composite rates based on year-end balances in each category.

| Description<br>(a)  | Depreciable<br>Plant Base<br>(Thousands)<br>(b) | Composite Rate<br>(Percent)<br>(c) |
|---------------------|---|------------------------------------|
| Intangible Plant    | 29,127  | 16.08 %                            |
| Other Storage Plant | 42,338  | 2.62 %                             |
| Transmission Plant  | 73,584  | 1.42 %                             |
| Distribution Plant  | 625,139   | 2.16 %                             |
| General Plant       | 65,736  | 4.00 %                             |
| Total -             | <u>835,924</u>                                  | 2.74 %                             |

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**Particulars Concerning Certain Income Deductions and Interest Charges Accounts**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account (c) notes payable, (d) accounts payable, and (e) other debt, and total interest Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

| Line No. | Item (a)                                     | Amount (b) |
|----------|--|------------|
| 1        | 426.1 Charitable Donations                   | 239,997    |
| 2        | 426.2 Life Insurance                         | 827,025    |
| 3        | 426.3 Penalties                              | 6          |
| 4        | 426.4 Civic/Political                        | 97,617     |
| 5        | 426.5 Other Deductions                       | 4,645      |
| 6        | 430 Interest on Debt to Associated Companies |            |
| 7        | 431 Other Interest Expense                   |            |
| 8        | Compensation Plan- Exec                      | 6,233      |
| 9        | Customer Deposits Interest                   | 5,022      |
| 10       | Deferred Gas Costs                           | 6,526      |
| 11       | Other Interest                               | 17,942     |
| 12       |  |            |
| 13       |  |            |
| 14       |  |            |
| 15       |  | —          |
| 16       |  |            |
| 17       |  |            |
| 18       |  |            |
| 19       |  |            |
| 20       |  | —          |
| 21       |  |            |
| 22       |  |            |
| 23       |  |            |
| 24       |  |            |
| 25       |  | —          |
| 26       |  |            |
| 27       |  |            |
| 28       |  |            |
| 29       |  |            |
| 30       |  | —          |
| 31       |  |            |
| 32       |  |            |
| 33       |  |            |
| 34       |  |            |
| 35       |  | —          |
| 36       |  |            |
| 37       |  |            |
| 38       |  |            |
| 39       |  |            |
| 40       |  | —          |

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**Regulatory Commission Expenses (Account 928)**

- Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
- In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

| Line No.  | Description<br>(Furnish name of regulatory commission or body, the docket number, and a description of the case.)<br>(a) | Assessed by Regulatory Commission<br>(b) | Expenses of Utility<br>(c) | Total Expenses to Date<br>(d) | Deferred in Account 182.3 at Beginning of Year<br>(e) |
|-----------|--|--|----------------------------|-------------------------------|---|
| 1         | Idaho Public Utilities Comm - GRC  | 52,899                                   |                            |                               | —   |
| 2         |  |  |                            |                               | —   |
| 3         |  |  |                            |                               | —   |
| 4         |  |  |                            |                               | —   |
| 5         |  |  |                            |                               | —   |
| 6         |  |  |                            |                               | —   |
| 7         |  |  |                            |                               | —   |
| 8         |  |  |                            |                               | —   |
| 9         |  |  |                            |                               | —   |
| 10        |  |  |                            |                               | —   |
| 11        |  |  |                            |                               | —   |
| 12        |  |  |                            |                               | —   |
| 13        |  |  |                            |                               | —   |
| 14        |  |  |                            |                               | —   |
| 15        |  |  |                            |                               | —   |
| 16        |  |  |                            |                               | —   |
| 17        |  |  |                            |                               | —   |
| 18        |  |  |                            |                               | —   |
| 19        |  |  |                            |                               | —   |
| 20        |  |  |                            |                               | —   |
| 21        |  |  |                            |                               | —   |
| 22        |  |  |                            |                               | —   |
| 23        |  |  |                            |                               | —   |
| 24        |  |  |                            |                               | —   |
| <b>25</b> | <b>TOTAL</b>   | 52,899                                   | —                          |                               | —   |

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**Regulatory Commission Expenses (Account 928)**

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.  
4. Identify separately all annual charge adjustments (ACA).  
5. List in column (n, (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.  
6. Minor items (less than \$250,000) may be grouped.

| Line No. | Expenses Incurred During Year Charged Currently To<br>Department (f) | Expenses Incurred During Year Charged Currently To<br>Account No. (g) | Expenses Incurred During Year Charged Currently To<br>Amount (h) | Expenses Incurred During Year<br>Deferred to Account 182.3<br>(i) | Amortized During Year<br>Contra Account (j) | Amortized During Year<br>Amount (k) | Deferred in Account 182.3 End of Year<br>(l) |
|----------|--|---|--|---|---|-------------------------------------|--|
| 1        |  |   |  |   |   |                                     |  |
| 2        |  |   |  |   |   |                                     |  |
| 3        |  |   |  |   |   |                                     |  |
| 4        |  |   |  |   |   |                                     |  |
| 5        |  |   |  |   |   |                                     |  |
| 6        |  |   |  |   |   |                                     |  |
| 7        |  |   |  |   |   |                                     |  |
| 8        |  |   |  |   |   |                                     |  |
| 9        |  |   |  |   |   |                                     |  |
| 10       |  |   |  |   |   |                                     |  |
| 11       |  |   |  |   |   |                                     |  |
| 12       |  |   |  |   |   |                                     |  |
| 13       |  |   |  |   |   |                                     |  |
| 14       |  |   |  |   |   |                                     |  |
| 15       |  |   |  |   |   |                                     |  |
| 16       |  |   |  |   |   |                                     |  |
| 17       |  |   |  |   |   |                                     |  |
| 18       |  |   |  |   |   |                                     |  |
| 19       |  |   |  |   |   |                                     |  |
| 20       |  |   |  |   |   |                                     |  |
| 21       |  |   |  |   |   |                                     |  |
| 22       |  |   |  |   |   |                                     |  |
| 23       |  |   |  |   |   |                                     |  |
| 24       |  |   |  |   |   |                                     |  |
| 25       |  |   | 0  | 0   |   | 0                                   | 0  |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

| Employee Pensions and Benefits (Account 926)  |   |            |
|---|---|------------|
| 1. Report below the items contained in Account 926, Employee Pensions and Benefits. |   |            |
| Line No.  | Expense (a)   | Amount (b) |
| 1   | Pensions - defined benefit plans                    |            |
| 2   | Pensions - other                                    | 1,570,789  |
| 3   | Post-retirement benefits other than pensions (PBOP) |            |
| 4   | Post- employment benefit plans                      |            |
| 5   | Other (Specify)                                     |            |
| 6   |   |            |
| 7   | Vacation  | 23,960     |
| 8   | Medical/Dental                                      | (1,068)    |
| 9   | 401K Plan   | (4,165)    |
| 10  | Meals   | 6,175      |
| 11  | College Tuition/Books                               | 4,242      |
| 12  | Misc EE Benefits                                    | 102,949    |
| 13  | Moving Expense                                      | —          |
| 14  | Incentive Comp Accrual                              | 24         |
| 15  |   |            |
| 16  |   |            |
| 17  |   |            |
| 18  |   |            |
| 19  |   |            |
| 20  |   |            |
| 21  |   |            |
| 22  |   |            |
| 23  |   |            |
| 24  |   |            |
| 25  |   |            |
| 26  |   |            |
| 27  |   |            |
| 28  |   |            |
| 29  |   |            |
| 30  |   |            |
| 31  |   |            |
| 32  |   |            |
| 33  |   |            |
| 34  |   |            |
| 35  |   |            |
| 36  |   |            |
| 37  |   |            |
| 38  |   |            |
| 39  |   |            |
|   | <b>Total</b>  | 1,702,906  |



|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

| Distribution of Salaries and Wages   |   |                                    |   |  |              |
|--|---|------------------------------------|---|--|--------------|
| Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses.<br>In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc. |   |                                    |   |  |              |
| Line No.   | Classification<br>(a)   | Direct Payroll Distribution<br>(b) | Payroll Billed by Affiliated Companies<br>(c) | Allocation of Payroll Charged for Clearing Accounts<br>(d) | Total<br>(e) |
| 1  | Electric  |                                    |   |  |              |
| 2  | Operation   |                                    |   |  |              |
| 3  | Production  |                                    |   |  |              |
| 4  | Transmission  |                                    |   |  |              |
| 5  | Distribution  |                                    |   |  |              |
| 6  | Customer Accounts   |                                    |   |  |              |
| 7  | Customer Service and Informational                              |                                    |   |  |              |
| 8  | Sales   |                                    |   |  |              |
| 9  | Administrative and General                                      |                                    |   |  |              |
| 10   | TOTAL Operation (Total of lines 3 thru 9)                       | 0                                  | 0   | 0  | 0            |
| 11   | Maintenance   |                                    |   |  |              |
| 12   | Production  |                                    |   |  |              |
| 13   | Transmission  |                                    |   |  |              |
| 14   | Distribution  |                                    |   |  |              |
| 15   | Administrative and General                                      |                                    |   |  |              |
| 16   | TOTAL Maintenance (Total of lines 12 thru 15)                   | 0                                  | 0   | 0  | 0            |
| 17   | Total Operation and Maintenance                                 |                                    |   |  |              |
| 18   | Production (Total of lines 3 and 12)                            | 0                                  | 0   | 0  | 0            |
| 19   | Transmission (Total of lines 4 and 13)                          | 0                                  | 0   | 0  | 0            |
| 20   | Distribution (Total of lines 5 and 14)                          | 0                                  | 0   | 0  | 0            |
| 21   | Customer Accounts (line 6)                                      | 0                                  | 0   | 0  | 0            |
| 22   | Customer Service and Informational (line 7)                     | 0                                  | 0   | 0  | 0            |
| 23   | Sales (line 8)  | 0                                  | 0   | 0  | 0            |
| 24   | Administrative and General (Total of lines 9 and 15)            | 0                                  | 0   | 0  | 0            |
| 25   | TOTAL Operation and Maintenance (Total of lines 18 thru 24)     | 0                                  | 0   | 0  | 0            |
| 26   | Gas   |                                    |   |  |              |
| 27   | Operation   |                                    |   |  |              |
| 28   | Production - Manufactured Gas                                   |                                    |   |  | 0            |
| 29   | Production - Natural Gas(Including Exploration and Development) |                                    |   |  | 0            |
| 30   | Other Gas Supply  | 0                                  |   |  | 0            |
| 31   | Storage, LNG Terminaling and Processing                         | 362,595                            |   |  | 362,595      |
| 32   | Transmission  | 41,533                             |   |  | 41,533       |
| 33   | Distribution  | 10,978,602                         |   |  | 10,978,602   |
| 34   | Customer Accounts   | 4,979,775                          |   |  | 4,979,775    |
| 35   | Customer Service and Informational                              | 247,945                            |   |  | 247,945      |
| 36   | Sales   | 925,964                            |   |  | 925,964      |
| 37   | Administrative and General                                      | 4,560,273                          | 354   |  | 4,560,627    |
| 38   | TOTAL Operation (Total of lines 28 thru 37)                     | 22,096,687                         | 354   | 0  | 22,097,041   |
| 39   | Maintenance   |                                    |   |  |              |
| 40   | Production - Manufactured Gas                                   |                                    |   |  |              |
| 41   | Production - Natural Gas(Including Exploration and Development) |                                    |   |  |              |
| 42   | Other Gas Supply  |                                    |   |  |              |
| 43   | Storage, LNG Terminaling and Processing                         | 95,873                             |   |  | 95,873       |
| 44   | Transmission  | 124,414                            |   |  | 124,414      |
| 45   | Distribution  | 4,706,341                          |   |  | 4,706,341    |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

| Distribution of Salaries and Wages (continued) |  |                                       |   |   |              |
|--|--|---------------------------------------|---|---|--------------|
| Line No.                                       | Classification<br>(a)  | Direct Payroll<br>Distribution<br>(b) | Payroll Billed<br>by Affiliated<br>Companies<br>(c) | Allocation of<br>Payroll Charged<br>for Clearing<br>Accounts<br>(d) | Total<br>(e) |
| 46   | Administrative and General   |                                       |   |   |              |
| 47   | TOTAL Maintenance (Total of lines 40 thru 46)                      | 4,926,628                             | —   | —   | 4,926,628    |
| 48   | Gas (Continued)  |                                       |   |   |              |
| 49   | Total Operation and Maintenance                                    |                                       |   |   |              |
| 50   | Production - Manufactured Gas (Total of lines 28 and 40)           | —                                     | —   | —   | —            |
| 51   | Production - Natural Gas (Including Expl. and Dev.)(II. 29 and 41) | —                                     | —   | —   | —            |
| 52   | Other Gas Supply (Total of lines 30 and 42)                        | —                                     | —   | —   | —            |
| 53   | Storage, LNG Terminaling and Processing (Total of II. 31 and 43)   | 458,468                               | —   | —   | 458,468      |
| 54   | Transmission (Total of lines 32 and 44)                            | 165,947                               | —   | —   | 165,947      |
| 55   | Distribution (Total of lines 33 and 45)                            | 15,684,943                            | —   | —   | 15,684,943   |
| 56   | Customer Accounts (Total of line 34)                               | 4,979,775                             | —   | —   | 4,979,775    |
| 57   | Customer Service and Informational (Total of line 35)              | 247,945                               | —   | —   | 247,945      |
| 58   | Sales (Total of line 36)   | 925,964                               | —   | —   | 925,964      |
| 59   | Administrative and General (Total of lines 37 and 46)              | 4,560,273                             | 354   | —   | 4,560,627    |
| 60   | Total Operation and Maintenance (Total of lines 50 thru 59)        | 27,023,315                            | 354   | —   | 27,023,669   |
| 61   | Other Utility Departments  |                                       |   |   |              |
| 62   | Operation and Maintenance  |                                       |   |   |              |
| 63   | TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)            | 27,023,315                            | 354   | —   | 27,023,669   |
| 64   | Utility Plant  |                                       |   |   |              |
| 65   | Construction (By Utility Departments)                              |                                       |   |   |              |
| 66   | Electric Plant   |                                       |   |   |              |
| 67   | Gas Plant  |                                       |   |   |              |
| 68   | Other  |                                       |   |   |              |
| 69   | TOTAL Construction (Total of lines 66 thru 68)                     | —                                     | —   | —   | —            |
| 70   | Plant Removal (By Utility Departments)                             |                                       |   |   |              |
| 71   | Electric Plant   |                                       |   |   |              |
| 72   | Gas Plant  |                                       |   |   |              |
| 73   | Other  |                                       |   |   |              |
| 74   | TOTAL Plant Removal (Total of lines 71 thru 73)                    | —                                     | —   | —   | —            |
| 75   | Other Accounts (Specify) (footnote details)                        |                                       |   |   |              |
| 76   | TOTAL Other Accounts   |                                       |   |   |              |
| 77   | TOTAL SALARIES AND WAGES   | 27,023,315                            | 354   | —   | 27,023,669   |

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|---|---|--|---|
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|---|---|--|---|

**Charges for Outside Professional and Other Consultative Services**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.
  - (a) Name of person or organization rendering services.
  - (b) Total charges for the year.
2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned services.
4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

| Line No. | Description<br>(a) | Amount<br>(in dollars)<br>(b) |
|----------|--------------------|-------------------------------|
| 1        | Other              | 397,199                       |
| 2        |                    |                               |
| 3        |                    |                               |
| 4        |                    |                               |
| 5        |                    |                               |
| 6        |                    |                               |
| 7        |                    |                               |
| 8        |                    |                               |
| 9        |                    |                               |
| 10       |                    |                               |
| 11       |                    |                               |
| 12       |                    |                               |
| 13       |                    |                               |
| 14       |                    |                               |
| 15       |                    |                               |
| 16       |                    |                               |
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| 22       |                    |                               |
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| 24       |                    |                               |
| 25       |                    |                               |
| 26       |                    |                               |
| 27       |                    |                               |
| 28       |                    |                               |
| 29       |                    |                               |
| 30       |                    |                               |
| 31       |                    |                               |
| 32       |                    |                               |
| 33       |                    |                               |
| 34       |                    |                               |
| 35       | Total              | 397,199                       |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Transactions with Associated (Affiliated) Companies**

1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000.
2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned goods and services.
4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.

| Line No. | Description of the Good or Service<br>(a)         | Name of Associated/Affiliated Company<br>(b)     | Account(s)<br>Charged or<br>Credited<br>(c) | Amount<br>Charged or<br>Credited<br>(d) |
|----------|---|--|---|---|
| 1        | Goods or Services Provided by Affiliated Company  |  |   |   |
| 2        |   |  |   |   |
| 3        |   |  |   |   |
| 4        |   |  |   |   |
| 5        |   |  |   |   |
| 6        |   |  |   |   |
| 7        |   |  |   |   |
| 8        |   |  |   |   |
| 9        |   |  |   |   |
| 10       |   |  |   |   |
| 11       |   |  |   |   |
| 12       |   |  |   |   |
| 13       |   |  |   |   |
| 14       |   |  |   |   |
| 15       |   |  |   |   |
| 16       |   |  |   |   |
| 17       |   |  |   |   |
| 18       |   |  |   |   |
| 19       |   |  | —   | —                                       |
| 20       | Goods or Services Provided for Affiliated Company |  |   |   |
| 21       | Bill Printing                                     | Cascade Natural Gas                              | 48580.4880.04700                            | 227,595                                 |
| 22       | Rent  | Cascade Natural Gas and Montana Dakota Utilities | 4940  | 338,587                                 |
| 23       | Total   |  |   | 566,182                                 |
| 24       |   |  |   |   |
| 25       |   |  |   |   |
| 26       |   |  |   |   |
| 27       |   |  |   |   |
| 28       |   |  |   |   |
| 29       |   |  |   |   |
| 30       |   |  |   |   |
| 31       |   |  |   |   |
| 32       |   |  |   |   |
| 33       |   |  |   |   |
| 34       |   |  |   |   |
| 35       |   |  |   |   |
| 36       |   |  |   |   |
| 37       |   |  |   |   |
| 38       |   |  |   |   |
| 39       |   |  |   |   |
| 40       |   |  |   |   |

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|---|---|--|---|
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|---|---|--|---|

**Compressor Stations**

- Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.
- For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondents title, and percent of ownership if jointly owned.

| Line No. | Name of Station and Location<br>(a) | Number of Units at Station<br>(b) | Certificated Horsepower for Each Station<br>(c) | Plant Cost<br>(d) |
|----------|-------------------------------------|-----------------------------------|---|-------------------|
| 1        | Jerome Compressor Station           | 1                                 | 600   | 1,734,049         |
| 2        |                                     |                                   |   |                   |
| 3        |                                     |                                   |   |                   |
| 4        |                                     |                                   |   |                   |
| 5        |                                     |                                   |   |                   |
| 6        |                                     |                                   |   |                   |
| 7        |                                     |                                   |   |                   |
| 8        |                                     |                                   |   |                   |
| 9        |                                     |                                   |   |                   |
| 10       |                                     |                                   |   |                   |
| 11       |                                     |                                   |   |                   |
| 12       |                                     |                                   |   |                   |
| 13       |                                     |                                   |   |                   |
| 14       |                                     |                                   |   |                   |
| 15       |                                     |                                   |   |                   |
| 16       |                                     |                                   |   |                   |
| 17       |                                     |                                   |   |                   |
| 18       |                                     |                                   |   |                   |
| 19       |                                     |                                   |   |                   |
| 20       |                                     |                                   |   |                   |
| 21       |                                     |                                   |   |                   |
| 22       |                                     |                                   |   |                   |
| 23       |                                     |                                   |   |                   |
| 24       |                                     |                                   |   |                   |
| 25       |                                     |                                   |   |                   |

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**Compressor Stations**

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.

3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

| Line No. | Expenses (except depreciation and taxes)<br>Fuel (e) | Expenses (except depreciation and taxes)<br>Power (f) | Expenses (except depreciation and taxes)<br>Other (g) | Gas for Compressor Fuel in Dth (h) | Electricity for Compressor Station in kWh (i) | Operational Data<br>Total Compressor Hours of Operation During Year (j) | Operational Data<br>Number of Compressors Operated at Time Station Peak (k) | Date of Station Peak (l) |
|----------|--|---|---|------------------------------------|---|---|---|--------------------------|
| 1        | 186  |   |   | 403                                |   | 82  | 1   | 12/23/2022               |
| 2        |  |   |   |                                    |   |   |   |                          |
| 3        |  |   |   |                                    |   |   |   |                          |
| 4        |  |   |   |                                    |   |   |   |                          |
| 5        |  |   |   |                                    |   |   |   |                          |
| 6        |  |   |   |                                    |   |   |   |                          |
| 7        |  |   |   |                                    |   |   |   |                          |
| 8        |  |   |   |                                    |   |   |   |                          |
| 9        |  |   |   |                                    |   |   |   |                          |
| 10       |  |   |   |                                    |   |   |   |                          |
| 11       |  |   |   |                                    |   |   |   |                          |
| 12       |  |   |   |                                    |   |   |   |                          |
| 13       |  |   |   |                                    |   |   |   |                          |
| 14       |  |   |   |                                    |   |   |   |                          |
| 15       |  |   |   |                                    |   |   |   |                          |
| 16       |  |   |   |                                    |   |   |   |                          |
| 17       |  |   |   |                                    |   |   |   |                          |
| 18       |  |   |   |                                    |   |   |   |                          |
| 19       |  |   |   |                                    |   |   |   |                          |
| 20       |  |   |   |                                    |   |   |   |                          |
| 21       |  |   |   |                                    |   |   |   |                          |
| 22       |  |   |   |                                    |   |   |   |                          |
| 23       |  |   |   |                                    |   |   |   |                          |
| 24       |  |   |   |                                    |   |   |   |                          |
| 25       |  |   |   |                                    |   |   |   |                          |

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| Gas Storage Projects  |                                   |                                       |                                   |                        |
|---|-----------------------------------|---------------------------------------|-----------------------------------|------------------------|
| 1. Report injections and withdrawals of gas for all storage projects used by respondent |                                   |                                       |                                   |                        |
| Line No.  | Item (a)                          | Gas Belonging to Respondent (Dth) (b) | Gas Belonging to Others (Dth) (c) | Total Amount (Dth) (d) |
|   | STORAGE OPERATIONS (in Dth)       |                                       |                                   |                        |
| 1   | Gas Delivered to Storage          |                                       |                                   |                        |
| 2   | January                           | 60,550                                |                                   | 60,550                 |
| 3   | February                          | 23,029                                |                                   | 23,029                 |
| 4   | March                             | 122,289                               |                                   | 122,289                |
| 5   | April                             | 132,638                               |                                   | 132,638                |
| 6   | May                               | 127,256                               |                                   | 127,256                |
| 7   | June                              | 133,973                               |                                   | 133,973                |
| 8   | July                              | 153,097                               |                                   | 153,097                |
| 9   | August                            | 22,070                                |                                   | 22,070                 |
| 10  | September                         | 21,510                                |                                   | 21,510                 |
| 11  | October                           | 18,428                                |                                   | 18,428                 |
| 12  | November                          | 60,043                                |                                   | 60,043                 |
| 13  | December                          | 185,900                               |                                   | 185,900                |
| 14  | TOTAL (Total of lines 2 thru 13)  | 1,060,783                             | —                                 | 1,060,783              |
| 15  | Gas Withdrawn from Storage        |                                       |                                   |                        |
| 16  | January                           | 283,349                               |                                   | 283,349                |
| 17  | February                          | 140,562                               |                                   | 140,562                |
| 18  | March                             | 25,765                                |                                   | 25,765                 |
| 19  | April                             | 6,531                                 |                                   | 6,531                  |
| 20  | May                               | 39,693                                |                                   | 39,693                 |
| 21  | June                              | 70,839                                |                                   | 70,839                 |
| 22  | July                              | 109,543                               |                                   | 109,543                |
| 23  | August                            | 55,331                                |                                   | 55,331                 |
| 24  | September                         | 69,950                                |                                   | 69,950                 |
| 25  | October                           | 77,973                                |                                   | 77,973                 |
| 26  | November                          | 53,018                                |                                   | 53,018                 |
| 27  | December                          | 219,050                               |                                   | 219,050                |
| 28  | TOTAL (Total of lines 16 thru 27) | 1,151,605                             | —                                 | 1,151,605              |

|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

**Gas Storage Projects**

- On line 4, enter the total storage capacity certificated by FERC.
- Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.

| Line No. | Item (a)                                       | Total Amount (b) |
|----------|--|------------------|
|          | STORAGE OPERATIONS                             |                  |
| 1        | Top or Working Gas End of Year                 | 11,560,734 dth   |
| 2        | Cushion Gas (Including Native Gas)             |                  |
| 3        | Total Gas in Reservoir (Total of line 1 and 2) | 11,560,734       |
| 4        | Certificated Storage Capacity                  |                  |
| 5        | Number of Injection - Withdrawal Wells         |                  |
| 6        | Number of Observation Wells                    |                  |
| 7        | Maximum Days' Withdrawal from Storage          | 73,482           |
| 8        | Date of Maximum Days' Withdrawal               | 12/22/2022       |
| 9        | LNG Terminal Companies (in Dth)                |                  |
| 10       | Number of Tanks                                |                  |
| 11       | Capacity of Tanks                              |                  |
| 12       | LNG Volume                                     |                  |
| 13       | Received at "Ship Rail"                        |                  |
| 14       | Transferred to Tanks                           |                  |
| 15       | Withdrawn from Tanks                           |                  |
| 16       | "Boil Off" Vaporization Loss                   |                  |



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|---|---|--|---|
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**Transmission Lines**

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point.

| Line No. | Designation (Identification) of Line or Group of Lines<br>(a) | *<br>(b) | Total Miles of Pipe<br>(c) |
|----------|---|----------|----------------------------|
| 1        | Transmission Lines  |          | 284.00                     |
| 2        |   |          |                            |
| 3        |   |          |                            |
| 4        |   |          |                            |
| 5        |   |          |                            |
| 6        |   |          |                            |
| 7        |   |          |                            |
| 8        |   |          |                            |
| 9        |   |          |                            |
| 10       |   |          |                            |
| 11       |   |          |                            |
| 12       |   |          |                            |
| 13       |   |          |                            |
| 14       |   |          |                            |
| 15       |   |          |                            |
| 16       |   |          |                            |
| 17       |   |          |                            |
| 18       |   |          |                            |
| 19       |   |          |                            |
| 20       |   |          |                            |
| 21       |   |          |                            |
| 22       |   |          |                            |
| 23       |   |          |                            |
| 24       |   |          |                            |
| 25       | Total   |          | 284.00                     |

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|---|---|--|---|
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| Transmission System Peak Deliveries   |  |  |                                    |                     |
|---|--|--|------------------------------------|---------------------|
| 1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc. |  |  |                                    |                     |
| Line No.  | Description  | Dth of Gas Delivered to Interstate Pipelines (b) | Dth of Gas Delivered to Others (c) | Total (b) + (c) (d) |
| <b>SECTION A: SINGLE DAY PEAK DELIVERIES</b>  |  |  |                                    |                     |
| 1   | Date: 12/22/2022   |  |                                    |                     |
| 2   | Volumes of Gas Transported                                   |  |                                    |                     |
| 3   | No-Notice Transportation                                     |  |                                    | —                   |
| 4   | Other Firm Transportation                                    |  | 400,213                            | 400,213             |
| 5   | Interruptible Transportation                                 |  |                                    | —                   |
| 6   | Other (Describe) (footnote details)                          |  |                                    | —                   |
| 7   | TOTAL  | —  | 400,213                            | 400,213             |
| 8   | Volumes of gas Withdrawn form Storage under Storage Contract |  |                                    |                     |
| 9   | No-Notice Storage  |  |                                    | —                   |
| 10  | Other Firm Storage   |  | 73,482                             | 73,482              |
| 11  | Interruptible Storage  |  |                                    | —                   |
| 12  | Other (Describe) (footnote details)                          |  |                                    | —                   |
| 13  | TOTAL  | —  | 73,482                             | 73,482              |
| 14  | Other Operational Activities                                 |  |                                    |                     |
| 15  | Gas Withdrawn from Storage for System Operations             |  |                                    | —                   |
| 16  | Reduction in Line Pack                                       |  |                                    | —                   |
| 17  | Other (Describe) (footnote details)                          |  | 473,695                            | 473,695             |
| 18  | TOTAL  | —  | 473,695                            | 473,695             |
| <b>SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES</b>   |  |  |                                    |                     |
| 20  | Dates:12/21/2022-12/23/2022                                  |  |                                    |                     |
| 21  | Volumes of Gas Transported                                   |  |                                    |                     |
| 22  | No-Notice Transportation                                     |  |                                    | —                   |
| 23  | Other Firm Transportation                                    |  | 1,098,388                          | 1,098,388           |
| 24  | Interruptible Transportation                                 |  |                                    | —                   |
| 25  | Other (Describe) (footnote details)                          |  |                                    | —                   |
| 26  | TOTAL  | —  | 1,098,388                          | 1,098,388           |
| 27  | Volumes of Gas Withdrawn from Storage under Storage Contract |  |                                    |                     |
| 28  | No-Notice Storage  |  |                                    | —                   |
| 29  | Other Firm Storage   |  | 221,098                            | 221,098             |
| 30  | Interruptible Storage  |  |                                    | —                   |
| 31  | Other (Describe) (footnote details)                          |  |                                    | —                   |
| 32  | TOTAL  | —  | 221,098                            | 221,098             |
| 33  | Other Operational Activities                                 |  |                                    |                     |
| 34  | Gas Withdrawn from Storage for System Operations             |  |                                    | —                   |
| 35  | Reduction in Line Pack                                       |  |                                    | —                   |
| 36  | Other (Describe) (footnote details)                          |  | 1,319,486                          | 1,319,486           |
| 37  | TOTAL  | —  | 1,319,486                          | 1,319,486           |

|   |   |  |   |
|---|---|--|---|
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**Auxiliary Peaking Facilities**

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondents system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.
3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

| Line No. | Location of Facility<br>(a) | Type of Facility<br>(b) | Maximum Daily Delivery Capacity of Facility<br>Dth<br>(c) | Cost of Facility<br>(in dollars)<br>(d) | Was Facility Operated on Day of Highest Transmission Peak Delivery?<br>(e) |
|----------|-----------------------------|-------------------------|---|---|--|
| 1        | Nampa, Idaho                | Liquefied natural gas   | 60,000  | 38,928,381                              |  |
| 2        | NW 1/4 Sec. 31              |                         |   |   |  |
| 3        | T4n R1W.BM                  |                         |   |   |  |
| 4        |                             |                         |   |   |  |
| 5        | Plymouth, WA                | Liquefied natural gas   | 113,300   |   |  |
| 6        |                             |                         |   |   |  |
| 7        | Rexburg, ID                 | Liquefied natural gas   | 19,200  | 3,389,540                               |  |
| 8        |                             |                         |   |   |  |
| 9        |                             |                         |   |   |  |
| 10       |                             |                         |   |   |  |
| 11       |                             |                         |   |   |  |
| 12       |                             |                         |   |   |  |
| 13       |                             |                         |   |   |  |
| 14       |                             |                         |   |   |  |
| 15       |                             |                         |   |   |  |
| 16       |                             |                         |   |   |  |
| 17       |                             |                         |   |   |  |
| 18       |                             |                         |   |   |  |
| 19       |                             |                         |   |   |  |
| 20       |                             |                         |   |   |  |
| 21       |                             |                         |   |   |  |
| 22       |                             |                         |   |   |  |
| 23       |                             |                         |   |   |  |
| 24       |                             |                         |   |   |  |
| 25       |                             |                         |   |   |  |
| 26       |                             |                         |   |   |  |
| 27       |                             |                         |   |   |  |
| 28       |                             |                         |   |   |  |
| 29       |                             |                         |   |   |  |
| 30       |                             |                         |   |   |  |

|   |   |  |   |
|---|---|--|---|
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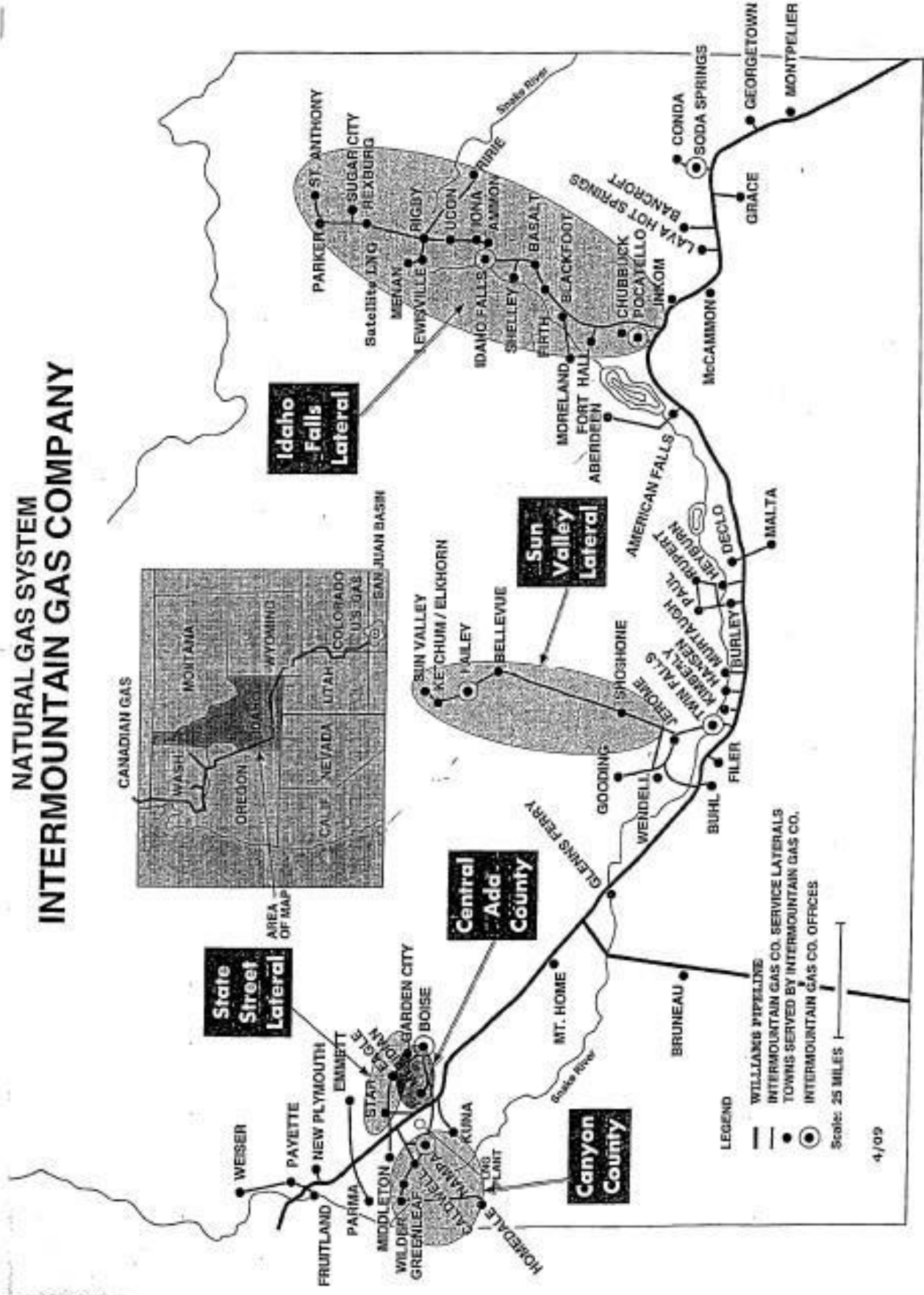
| Gas Account - Natural Gas  |  |  |   |  |
|--|--|--|---|--|
| <p>1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.</p> <p>6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.</p> <p>7. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.</p> <p>8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.</p> <p>9. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.</p> <p>10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.</p> |  |  |   |  |
| Line No.   | Item<br>(a)  | Ref. Page No.<br>of<br>(FERC Form<br>Nos.<br>2/2-A)<br>(b) | Total Amount<br>of Dth<br>Year to Date<br>(c) | Current Three<br>Months<br>Ended Amount<br>of Dth<br>Quarterly Only<br>(d) |
| 01   | Name of System:  |  |   |  |
| 2  | GAS RECEIVED   |  |   |  |
| 3  | Gas Purchases (Accounts 800-805)   |  | 46,382,303                                    |  |
| 4  | Gas of Others Received for Gathering (Account 489.1)                               | 303  |   |  |
| 5  | Gas of Others Received for Transmission (Account 489.2)                            | 305  |   |  |
| 6  | Gas of Others Received for Distribution (Account 489.3)                            | 301  | 38,228,552                                    |  |
| 7  | Gas of Others Received for Contract Storage (Account 489.4)                        | 307  |   |  |
| 8  | Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)  |  |   |  |
| 9  | Exchanged Gas Received from Others (Account 806)                                   | 328  |   |  |
| 10   | Gas Received as Imbalances (Account 806)   | 328  |   |  |
| 11   | Receipts of Respondent's Gas Transported by Others (Account 858)                   | 332  |   |  |
| 12   | Other Gas Withdrawn from Storage (Explain) Footnote 5                              |  | 327,334                                       |  |
| 13   | Gas Received from Shippers as Compressor Station Fuel                              |  |   |  |
| 14   | Gas Received from Shippers as Lost and Unaccounted for                             |  |   |  |
| 15   | Other Receipts (Specify) (footnote details)  |  |   |  |
| 16   | Total Receipts (Total of lines 3 thru 15)  |  | 84,938,189                                    | —  |
| 17   | GAS DELIVERED  |  |   |  |
| 18   | Gas Sales (Accounts 480-484)   |  | 46,955,138                                    |  |
| 19   | Deliveries of Gas Gathered for Others (Account 489.1)                              | 303  |   |  |
| 20   | Deliveries of Gas Transported for Others (Account 489.2)                           | 305  |   |  |
| 21   | Deliveries of Gas Distributed for Others (Account 489.3)                           | 301  | 38,228,552                                    |  |
| 22   | Deliveries of Contract Storage Gas (Account 489.4)                                 | 307  |   |  |
| 23   | Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491) |  |   |  |
| 24   | Exchange Gas Delivered to Others (Account 806)                                     | 328  |   |  |
| 25   | Gas Delivered as Imbalances (Account 806)  | 328  |   |  |
| 26   | Deliveries of Gas to Others for Transportation (Account 858)                       | 332  |   |  |
| 27   | Other Gas Delivered to Storage (Explain) Footnote 6                                |  | 385,129                                       |  |
| 28   | Gas Used for Compressor Station Fuel   | 509  | 403   |  |
| 29   | Other Deliveries and Gas Used for Other Operations                                 |  | 82,056  |  |
| 30   | Total Deliveries (Total of lines 18 thru 29)                                       |  | 85,651,278                                    | —  |
| 31   | GAS LOSSES AND GAS UNACCOUNTED FOR   |  |   |  |
| 32   | Gas Losses and Gas Unaccounted For   |  | 98,380  |  |
| 33   | TOTALS   |  |   |  |
| 34   | Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)          |  | 85,749,658                                    | —  |

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|---|---|--|--|

**System Maps**

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
  - (a) Transmission lines.
  - (b) Incremental facilities.
  - (c) Location of gathering areas.
  - (d) Location of zones and rate areas.
  - (e) Location of storage fields.
  - (f) Location of natural gas fields.
  - (g) Location of compressor stations.
  - (h) Normal direction of gas flow (indicated by arrows).
  - (i) Size of pipe.
  - (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
  - (k) Principal communities receiving service through the respondent's pipeline.
3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

# NATURAL GAS SYSTEM INTERMOUNTAIN GAS COMPANY





|   |   |  |   |
|---|---|--|---|
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|---|---|--|---|

| Footnote Text       |   |            |
|---------------------|---|------------|
| Footnote No.<br>(a) | Footnote Text<br>(b)  |            |
| 1                   | SFAS 143 ARO depreciation expense reclassified to a regulatory asset.   | 555,781    |
| 2                   | Reserve adjustments and net gains and losses on depreciable plant.      | 12,462,128 |
| 3                   | Page 257 Interest For Year  | 8,226,751  |
|                     | LOC Commitment Fee  | 135,008    |
|                     | Total Interest on Long-Term Debt  | 8,361,759  |
| 4                   | The Respondent provides deferred income taxes in account 283 for all    |            |
| 5                   | LNG Boiloff-Nampa   | 124,154    |
|                     | LNG-Plymouth  | 196,596    |
|                     | LNG Boiloff-Rexburg   | 6,584      |
|                     | Total Other Gas Withdrawn from Storage                                  | 327,334    |
| 6                   | LNG Utility Injections- Nampa   | 378,672    |
|                     | LNG Utility Injections- Plymouth  | 0          |
|                     | LNG Utility Injections- Rexburg   | 6,457      |
|                     | Total Other Gas Delivered to Storage                                    | 385,129    |
| 7                   | Customer Svc Center Land and Structure marketed for sale as of Jan 2023 | 2,066,572  |
|                     |   |            |
|                     |   |            |
|                     |   |            |
|                     |   |            |
|                     |   |            |
|                     |   |            |



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