

THIS FILING IS

Item 1: An Initial (Original)
Submission

OR Resubmission No. 1

Form 2 Approved
OMB No. 1902-0028
(Expires 6/30/2007)
Form 3-Q: Approved
OMB No. 1902-0205
(Expires 6/30/2007)

REVISED



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.

Exact Legal Name of Respondent (Company)

Intermountain Gas Company

Year/Period of Report

End of 2004/Q4

QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

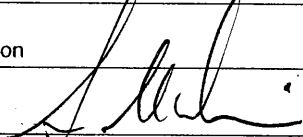
IDENTIFICATION

01 Exact Legal Name of Respondent Intermountain Gas Company		Year/Period of Report End of <u>2004/Q4</u> Year end is September 30, 2004	
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) 555 South Cole Road, Boise, ID 73707			
05 Name of Contact Person Scott Madison		06 Title of Contact Person V.P. Controller and Chief Acctg Officer	
07 Address of Contact Person (Street, City, State, Zip Code) 555 South Cole Road, Boise, ID 73707			
08 Telephone of Contact Person, Including Area Code 208-377-6000		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

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.

11 Name Scott Madison		12 Title V.P. Controller and Chief Acctg Officer	
13 Signature 		14 Date Signed 03/31/2005	

Title 18, U.S.C. 1001, makes it a crime for any person 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.

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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."

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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 (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
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70	Stockholder's Reports (check appropriate box)			
	<input type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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General Information

1. 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.

Paul Powell
Senior Vice President, Finance & Administration and Chief Financial Officer
P.O. Box 7608 / 555 S. Cole Road
Boise, Idaho 83707

2. 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.

State of Idaho - October 12, 1950

3. 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.

Not applicable

4. 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 gas service through purchase, distribution, transportation, and sale of natural gas to residential, commercial and industrial customers throughout Southern Idaho.

5. 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?

- (1) Yes... Enter the date when such independent accountant was initially engaged: 07/12/2004
(2) No

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Control Over Respondent

1. 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.
2. 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.
3. 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 (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	Intermountain Industries Inc.			100.00
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Corporations Controlled by Respondent

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
4. In column (b) designate type of control of the respondent as "D" for direct, an "I" for indirect, or a "J" for joint control.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
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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,

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. Total: 1513060 By Proxy: 1513060	3. Give the date and place of such meeting: February 15, 2005 Boise, ID
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date): 09/30/2004			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (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 below	1,513,060	1,513,060		
8	Intermountain Industries Inc.	1,513,060	1,513,060		
9	P.O. Box 7608				
10	Boise, ID 83707				
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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. None
3. None
4. None
5. None
6. None
7. None
8. None
9. None
10. None

11. All customers were affected by the Public Utilities Commission's authorization of the following price changes:
Effective Date: July 1, 2004
Annualized Revenue Increase: \$22,100,000

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Comparative Balance Sheet (Assets and Other Debits)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	346,936,077	332,074,700
3	Construction Work in Progress (107)	200-201	334,301	120,306
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	347,270,378	332,195,006
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		184,731,212	172,458,835
6	Net Utility Plant (Total of line 4 less 5)		162,539,166	159,736,171
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)		162,539,166	159,736,171
11	Utility Plant Adjustments (116)	122	1,465,945	1,465,945
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 Owned to System Gas (117.4)	220	0	0
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)		4,606	6,200
18	(Less) Accum. Provision for Depreciation and Amortization (122)		4,606	6,200
19	Investments in Associated Companies (123)	222-223	0	0
20	Investments 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	0	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)		345,610	322,685
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)		345,610	322,685
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		0	1
33	Special Deposits (132-134)		0	0
34	Working Funds (135)		7,287	5,805
35	Temporary Cash Investments (136)	222-223	672,710	582,484
36	Notes Receivable (141)		0	337,391
37	Customer Accounts Receivable (142)		865,990	(957,551)
38	Other Accounts Receivable (143)		1,136,444	451,186
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		789,770	661,253
40	Notes Receivable from Associated Companies (145)		0	0
41	Accounts Receivable from Associated Companies (146)		77,523	17,896
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 (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		1,542,285	1,237,243
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 Expense Undistributed (163)		0	0
52	Gas Stored Underground-Current (164.1)	220	0	0
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	4,568,898	4,619,743
54	Prepayments (165)	230	1,127,934	869,027
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		0	35,755
57	Rents Receivable (172)		0	0
58	Accrued Utility Revenues (173)		0	0
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	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		9,209,301	6,537,727
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)		14,232	15,840
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	0	0
70	Preliminary 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	14,164,387	15,122,636
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expend. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		1,008,455	1,080,671
78	Accumulated Deferred Income Taxes (190)	234-235	0	0
79	Unrecovered Purchased Gas Costs (191)		0	0
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		15,187,074	16,219,147
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		188,747,096	184,281,675

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Comparative Balance Sheet (Liabilities and Other Credits)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
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	15,703,150	15,703,150
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	51,470,152	52,085,571
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	0	0
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		67,792,162	68,407,581
16	LONG TERM DEBT			
17	Bonds (221)	256-257	58,000,000	58,000,000
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	0	0
21	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	0	0
23	(Less) Current Portion of Long-Term Debt		0	0
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		58,000,000	58,000,000
25	OTHER NONCURRENT LIABILITIES			
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)		0	0
29	Accumulated Provision for Pensions and Benefits (228.3)		370,585	488,806
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Comparative Balance Sheet (Liabilities and Other Credits)(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (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)		0	0
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		370,585	488,806
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt		0	0
38	Notes Payable (231)		17,000,000	11,500,000
39	Accounts Payable (232)		16,914,730	16,372,135
40	Notes Payable to Associated Companies (233)		0	0
41	Accounts Payable to Associated Companies (234)		322,004	3,401,554
42	Customer Deposits (235)		652,451	748,625
43	Taxes Accrued (236)	262-263	400,469	(986,780)
44	Interest Accrued (237)		180,389	163,676
45	Dividends Declared (238)		0	0
46	Matured Long-Term Debt (239)		0	0
47	Matured Interest (240)		0	0
48	Tax Collections Payable (241)		0	0
49	Miscellaneous Current and Accrued Liabilities (242)	268	0	0
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 (Total of lines 37 thru 54)		35,470,043	31,199,210
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		2,267,695	2,397,216
58	Accumulated Deferred Investment Tax Credits (255)		5,298,107	5,650,459
59	Deferred Gains from Disposition of Utility Plant (256)		0	0
60	Other Deferred Credits (253)	269	7,144,981	6,002,250
61	Other Regulatory Liabilities (254)	278	0	0
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)		18,013,579	16,165,847
65	Accumulated Deferred Income Taxes - Other (283)		(5,610,056)	(4,029,694)
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		27,114,306	26,186,078
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		188,747,096	184,281,675

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Statement of Income

1. Enter in column (e) the operations for the reporting quarter and in column (f) the balance for the same three month period for the prior year. Do not report annual amounts in these columns.
2. 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 current year quarter/annual.
3. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in (l) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	229,051,734	168,226,467	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	190,896,706	131,543,512	0	0
5	Maintenance Expenses (402)	317-325	2,382,363	2,266,638	0	0
6	Depreciation Expense (403)	336-338	13,918,987	13,084,173	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	32,019	35,238	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	8,765,800	7,258,852	0	0
15	Income Taxes-Federal (409.1)	262-263	118,236	(1,952,283)	0	0
16	Income Taxes-Other (409.1)	262-263	301,839	93,892	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	16,467,055	14,939,804	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	13,847,498	9,739,350	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		(91,197)	(211,614)	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 (Total of lines 4 thru 24)		218,944,310	157,318,862	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		10,107,424	10,907,605	0	0

Statement of Income

Line No.	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1						
2	0	0	229,051,734	168,226,467	0	0
3						
4	0	0	190,896,706	131,543,512	0	0
5	0	0	2,382,363	2,266,638	0	0
6	0	0	13,918,987	13,084,173	0	0
7	0	0	0	0	0	0
8	0	0	32,019	35,238	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	8,765,800	7,258,852	0	0
15	0	0	118,236	(1,952,283)	0	0
16	0	0	301,839	93,892	0	0
17	0	0	16,467,055	14,939,804	0	0
18	0	0	13,847,498	9,739,350	0	0
19	0	0	(91,197)	(211,614)	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	218,944,310	157,318,862	0	0
26	0	0	10,107,424	10,907,605	0	0

Statement of Income(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		10,107,424	10,907,605	0	0
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues from Merchandising, Jobbing and Contract Work (415)		0	8,810	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	7,587	0	0
33	Revenues from Nonutility Operations (417)		520	721	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		(126)	(185)	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)		6,486	31,283	0	0
38	Allowance for Other Funds Used During Construction (419.1)		0	0	0	0
39	Miscellaneous Nonoperating Income (421)		149	8,278	0	0
40	Gain on Disposition of Property (421.1)		0	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		7,281	41,690	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	107,117	107,504	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		0	0	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		1,449	3,122	0	0
49	Other Deductions (426.5)		13,041	12,867	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	121,607	123,493	0	0
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	29	38	0	0
53	Income Taxes-Federal (409.2)	262-263	1,137	6,428	0	0
54	Income Taxes-Other (409.2)	262-263	170	189	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	0	0	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0	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)		1,336	6,655	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		(115,662)	(88,458)	0	0
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		4,210,800	4,210,800	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	1,608	1,608	0	0
64	Amortization of Loss on Recquired Debt (428.1)		72,216	72,216	0	0
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0

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Statement of Income(continued)

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Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
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	370,358	208,546	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		47,801	13,980	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		4,607,181	4,479,190	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		5,384,581	6,339,957	0	0
72	EXTRAORDINARY ITEMS					
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)		5,384,581	6,339,957	0	0

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Statement of Accumulated Comprehensive Income and Hedging Activities

- Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
- 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 (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Quarter/Year				
2	Preceding Quarter/Year Reclassification from Account 219 to Net Income				
3	Preceding Quarter/Year Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Quarter/Year / Beginning of Current Quarter/Year				
6	Current Quarter/Year Reclassifications from Account 219 to Net Income				
7	Current Quarter/Year Changes in Fair Value				
8	Total (lines 6 and 7)				
9	Balance of Account 219 at End of Current Quarter/Year				

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Statement of Accumulated Comprehensive Income and Hedging Activities(continued)

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (Insert Category) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1					
2					
3					
4					
5					
6					
7					
8					
9					

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Statement of Cash Flows

- (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.
- (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.
- (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.
- (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.

Line No.	Description (See Instructions for explanation of codes)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
	(a)		
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 72(c) on page 116)	5,384,581	6,339,957
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	14,415,202	13,611,170
5	Amortization of (Specify) (footnote details)	105,842	109,062
6	Deferred Income Taxes (Net)	2,619,557	5,200,454
7	Investment Tax Credit Adjustments (Net)	(91,197)	(211,613)
8	Net (Increase) Decrease in Receivables	(2,815,179)	(446,438)
9	Net (Increase) Decrease in Inventory	50,845	241,934
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	(1,831,806)	314,297
12	Net (Increase) Decrease in Other Regulatory Assets		
13	Net Increase (Decrease) in Other Regulatory Liabilities		
14	(Less) Allowance for Other Funds Used During Construction		
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other (footnote details): Deferred Gas Costs and Other Assets/ Liabilities	4,078	(11,712,637)
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	17,841,923	13,446,186
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(17,695,947)	(22,455,468)
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		
27	Other (footnote details):		
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(17,695,947)	(22,455,468)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)	445,731	386,132
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) (a)	Current Year to Date Quarter/Year	Previous Year to Date 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)	(17,250,216)	(22,069,336)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)	5,500,000	11,500,000
54	Preferred Stock		
55	Common Stock		
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)	5,500,000	11,500,000
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	(6,000,000)	(6,000,000)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	(500,000)	5,500,000
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	91,707	(3,123,150)
75			
76	Cash and Cash Equivalents at Beginning of Year	588,290	3,711,440
77			
78	Cash and Cash Equivalents at End of Year	679,997	588,290

Name of Respondent Intermountain Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2004/Q4
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.
4. Where Account 189, Unamortized Loss on Recquired Debt, and 257, Unamortized Gain on Recquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
5. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. 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.
7. 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.
8. 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.
9. 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.
10. 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.
11. 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.
12. 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.

1. Balance Sheet - accounts 186 Miscellaneous Deferred Debits and 253 Other Deferred Credits

The Respondent follows the Statement of Financial Accounting Standard No. 109 ("SFAS 109"), which requires the Respondent to compute deferred income taxes on the temporary differences between the book basis and tax basis of assets and liabilities. Due to the effects of regulation on the Respondent, certain adjustments made to deferred income taxes to reflect the adoption of SFAS 109 are, in turn, reflected as a regulatory asset or liability. The Respondent has recorded a deferred regulatory asset of \$3,305,000 and a deferred regulatory liability of \$7,145,000. The net regulatory liabilities are reported in "Regulatory liability for income taxes".

2. See page 108 for disclosure contingency.

3. Pension Plans & PBOP

The Respondent's Pension, Savings and Profit Sharing Plan is a defined contribution plan under Internal Revenue Code 401(k) which covers substantially all of the employees of the Respondent, except those who are currently members of the collective bargaining unit and are covered under its separate pension plan. The Respondent contributes 6% of base pay into the participant's individual account. In addition, the Respondent will match \$1 of each \$2 of pre-tax contributions made by the participant, up to 4% of the participants base pay. The Respondent's contribution to the Plan was \$946,000.

The Respondent provides medical benefits to its retired employees through participation in the Intermountain Gas Employee Benefit Trust ("the Trust"). Benefits provided through the Trust are funded primarily by the company and, to a lesser degree, from premiums paid by the plan participants. Retirees participate in one of three plans. Certain past retirees receive medical and dental benefits while others receive only medical benefits. Both groups contribute a premium toward the cost of the coverage. Current retirees will receive medical benefits in return for a premium until age 65 at which time they will receive a portion of the cost of a Medicare supplement and no other benefits.

Name of Respondent Intermountain Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2004/Q4
Notes to Financial Statements			

The Respondent accrues postretirement benefit costs, including retiree health care costs over each retiree's working life. For years prior to 1996, postretirement costs were recorded at the time the benefits were provided. Postretirement benefit costs incurred, but not accrued, prior to 1996 are being amortized over a 20 year period. A discount rate of 6.0% was adopted effective September 30, 2004. The initial trend rate for medical costs was 10.0%, which is assumed to decrease ratably over the next ten years to 5.0%.

The Respondent's policy is to fund its obligations for postretirement health care benefits in an amount approximately equal to its book expense, to the extent tax advantaged. For the year, the Respondent funded \$932,000 into the Trust, from which it paid current year benefits of \$1,050,000. The values of the current year investments was \$5,614,000. The trust invests funds not otherwise required to meet current benefits requirements in an investment fund, which is composed primarily of U.S. based publically traded stock. The Respondent assumes the long-term return on assets invested in the plan will be approximately 8%. For the year ended September 30, 2004 the annualized return on assets invested in the trust was approximately 9.5%

The components of postretirement health care benefit obligation are:

Accumulated postretirement health care obligation	\$ (9,985,000)
Fair value of plan assets	<u>5,614,000</u>
Funded status of the plan	\$ (4,371,000)
Accrued benefit cost recognized on the Balance Sheet	\$ 371,000

4. Not applicable

5. Statement of Retained Earnings

Under the terms of the Senior Debentures ("Debentures"), the Respondent's retained earnings are restricted as to the payment of cash dividends on common stock. At September 30, 2004, \$22,495,000 of the Respondent's retained earnings are available for the payment of dividends.

6. Not applicable

7. Not applicable

8. Not applicable

9. Not applicable

Page 120, Instruction 3:

Interest paid, net of amount capitalized	\$4,639,000
Income taxes paid	\$1,000,000

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion

Line No.	Item (a)	Total Company For the Current Quarter/Year
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	346,936,077
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	346,936,077
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	334,301
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	347,270,378
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	184,731,212
15	Net Utility Plant (Total of lines 13 and 14)	162,539,166
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	184,106,189
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	
20	Amortization of Underground Storage Land and Land Rights	625,023
21	Amortization of Other Utility Plant	
22	TOTAL In Service (Total of lines 18 thru 21)	184,731,212
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	
29	Amortization	
30	TOTAL Held for Future Use (Total of lines 28 and 29)	
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)	184,731,212

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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		346,936,077		
4				
5				
6				
7				
8		346,936,077		
9				
10				
11		334,301		
12				
13		347,270,378		
14		184,731,212		
15		162,539,166		
16				
17				
18		184,106,189		
19				
20		625,023		
21				
22		184,731,212		
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33		184,731,212		

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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 (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	2,506	
3	302 Franchises and Consents	429,487	
4	303 Miscellaneous Intangible Plant	836,183	
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	1,268,176	
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		

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (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		
58	Other Storage Plant		
59	360 Land and Land Rights	91,904	
60	361 Structures and Improvements	663,337	
61	362 Gas Holders	2,113,334	
62	363 Purification Equipment	1,017,697	
63	363.1 Liquefaction Equipment	888,760	
64	363.2 Vaporizing Equipment	939,888	
65	363.3 Compressor Equipment	1,593,672	
66	363.4 Measuring and Regulating Equipment	25,724	
67	363.5 Other Equipment	459,717	
68	363.6 Asset Retirement Costs for Other Storage Plant		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	7,794,033	
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		

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,	7,794,033	
82	TRANSMISSION PLAN		
83	365.1 Land and Land Rights		
84	365.2 Rights-of-Way	600,059	
85	366 Structures and Improvements		
86	367 Mains	31,827,253	
87	368 Compressor Station Equipment	1,917,736	
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		
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	35,059,488	
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights	331,069	
95	375 Structures and Improvements	18,864	
96	376 Mains	108,844,526	
97	377 Compressor Station Equipment		
98	378 Measuring and Regulating Station Equipment-General	3,311,072	
99	379 Measuring and Regulating Station Equipment-City Gate		
100	380 Services	95,843,014	
101	381 Meters	26,878,094	
102	382 Meter Installations	9,119,701	
103	383 House Regulators	3,717,749	
104	384 House Regulator Installations	2,980,654	
105	385 Industrial Measuring and Regulating Station Equipment	7,524,021	
106	386 Other Property on Customers' Premises		
107	387 Other Equipment		
108	388 Asset Retirement Costs for Distribution Plant		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	258,568,764	
110	GENERAL PLANT		
111	389 Land and Land Rights	275,124	
112	390 Structures and Improvements	7,872,305	
113	391 Office Furniture and Equipment	11,540,567	
114	392 Transportation Equipment	5,633,756	
115	393 Stores Equipment	23,055	
116	394 Tools, Shop, and Garage Equipment	2,215,277	
117	395 Laboratory Equipment		
118	396 Power Operated Equipment	886,454	
119	397 Communication Equipment	2,402,984	
120	398 Miscellaneous Equipment	661	
121	Subtotal (Enter Total of lines 111 thru 120)	30,850,183	
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)	30,850,183	
125	TOTAL (Accounts 101 and 106)	333,540,644	
126	Gas Plant Purchased (See Instruction 8)		
127	(Less) Gas Plant Sold (See Instruction 8)	1,465,945	
128	Experimental Gas Plant Unclassified		
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	332,074,699	

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				2,506
3				429,487
4				836,183
5				1,268,176
6				
7				
8				
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Name of Respondent Intermountain Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34				
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53				
54				
55				
56				
57				
58				
59				91,904
60				663,337
61				2,113,334
62				1,017,697
63				888,760
64				939,888
65	1,500		21,636	1,613,808
66				25,724
67				459,717
68				
69	1,500		21,636	7,814,169
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	1,500		21,636	7,814,169
82				
83				
84				600,059
85				
86	10,295	(1,929)	114,730	31,929,759
87				1,917,736
88				
89				714,440
90				
91				
92	10,295	(1,929)	114,730	35,161,994
93				
94	300	(701)	2,225	332,293
95				18,864
96	106,681	(528,065)	4,230,865	112,440,645
97				
98	36,256		135,273	3,410,089
99				
100	293,696	(57,236)	5,346,470	100,838,552
101	23,064		1,422,771	28,277,801
102	7,430		219,762	9,332,033
103	6,108		181,301	3,892,942
104	2,632	21,477	384,941	3,384,440
105	80,995	(27,227)	331,899	7,747,698
106				
107				
108				
109	557,162	(591,752)	12,255,507	269,675,357
110				
111				275,124
112			512,484	8,384,789
113	876,804		3,822,068	14,485,831
114	521,347		265,683	5,378,092
115	103			22,952
116			118,877	2,334,154
117				
118	26,751	(14,307)	91,537	936,933
119	20,217	(1,153)	281,023	2,662,637
120		1,153		1,814
121	1,445,222	(14,307)	5,091,672	34,482,326
122				
123				
124	1,445,222	(14,307)	5,091,672	34,482,326
125	2,014,179	(607,988)	17,483,545	348,402,022
126				
127				1,465,945
128				
129	2,014,179	(607,988)	17,483,545	346,936,077

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2004/Q4</u>
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Gas Property and Capacity Leased from Others

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.
2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	*	Description of Lease (c)	Lease Payments for Current Year (d)
1	Not Applicable			
2				
3				
4				
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44				
45	Total			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Gas Property and Capacity Leased to Others

1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.
2. In column (d) provide the lease payments received from others.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	*	Description of Lease (c)	Lease Payments for Current Year (d)
1	Not Applicable			
2				
3				
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6				
7				
8				
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11				
12				
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44				
45	Total			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Gas Plant Held for Future Use (Account 105)

1. 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.
2. 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 (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
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44				
45	Total			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Construction Work in Progress-Gas (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).
2. 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).
3. Minor projects (less than \$1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	DISTRIBUTION PLANT		
2	Mains	63,738	21,721
3	Reg Station - Industrial	20,296	2,048
4	Reg Station - General	77,395	2,128
5			
6	GENERAL PLANT		
7	Office Equipment & Furniture	(1,848)	
8	Tools & Shop Equipment	3,380	
9	TRANSMISSION PLANT		
10	Mains	3,659	
11			
12	LAND & LAND RIGHTS	5,819	
13	MISCELLANEOUS INTANGIBLE PLANT	161,862	
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
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31			
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34			
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39			
40			
41			
42			
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44			
45	Total	334,301	25,897

Name of Respondent Intermountain Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2004/Q4
General Description of Construction Overhead Procedure			

1. 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.

2. 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.

3. 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.

1.(a)(b) - Engineering, supervision, administration, and equipment costs are charged directly to construction clearing accounts based on direct labor hours and dollars released to construction.

1.(c) - Using a standard rate schedule, these charges are cleared directly to the construction work in progress account from the construction daily time reports and contractors' invoices.

1.(d)(e) - Rates are the same

1.(f) - Indirectly assigned

3. Not applicable

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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.

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

Line No.	Title (a)	Amount (b)	Capitalization Ratio (percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S 7,266,667		
(2)	Short-Term Interest			s 2.99
(3)	Long-Term Debt	D 58,000,000	45.88	d 7.26
(4)	Preferred Stock	P		p
(5)	Common Equity	C 68,407,580	54.12	c 14.85
(6)	Total Capitalization	126,407,580	100.00	
(7)	Average Construction Work In Progress Balance	W 7,330,500		

2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$ 2.99

3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$ 0.07

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds -
- b. Rate for Other Funds -

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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 (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
Section A. BALANCES AND CHANGES DURING YEAR					
1	Balance Beginning of Year	171,865,830	171,865,830		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	13,918,987	13,918,987		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing	431,917	431,917		
7	Other Clearing Accounts	64,298	64,298		
8	Other Clearing (Specify) (footnote details):				
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	14,415,202	14,415,202		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(2,014,180)	(2,014,180)		
13	Cost of Removal	(196,893)	(196,893)		
14	Salvage (Credit)	(36,230)	(36,230)		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(2,174,843)	(2,174,843)		
16	Other Debit or Credit Items (Describe) (footnote details):				
17					
18	Book Cost of Asset Retirement Costs				
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	184,106,189	184,106,189		
Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS					
21	Productions-Manufactured Gas				
22	Production and Gathering-Natural Gas				
23	Products Extraction-Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant	8,039,279	8,039,279		
26	Base Load LNG Terminating and Processing Plant				
27	Transmission	26,289,743	26,289,743		
28	Distribution	134,687,898	134,687,898		
29	General	15,089,269	15,089,269		
30	TOTAL (Total of lines 21 thru 29)	184,106,189	184,106,189		

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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 (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year						4,251,937		4,251,937
2	Gas Delivered to Storage						1,875,374		1,875,374
3	Gas Withdrawn from Storage						1,558,413		1,558,413
4	Other Debits and Credits								
5	Balance at End of Year						4,568,898		4,568,898
6	Dth						1,103,509		1,103,509
7	Amount Per Dth						4.1403		4.1403

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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 (a)	*	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (c)	Purchases or Additions During the Year (d)
1	Account 136	(b)		
2	Revolving Investment - Wells Fargo and U.S. Bank		582,484	425,858,572
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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 (e)	Principal Amount or No. of Shares at End of Year (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) (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)
1					
2	425,768,346	425,768,345	672,710	6,410	
3					
4					
5					
6					
7					
8					
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Investments in Subsidiary Companies (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).
 - (a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.
 - (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Not Applicable			
2				
3				
4				
5				
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40	TOTAL Cost of Account 123.1 \$		TOTAL	

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Investments in Subsidiary Companies (Account 123.1) (continued)

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) 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 interest adjustments includible in column (f).
8. Report on Line 40, column (a) the total cost of Account 123.1.

Line No.	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1				
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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 (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance	775,544
2	Prepaid Rents	
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	352,390
6	TOTAL	1,127,934

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

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EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

Line No.	Description of Extraordinary Loss [include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
7							
8							
9							
10							
11							
12							
13							
14							
15	Total						

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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)
(continued)

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses. (a)	Balance at Beginning of Year	Total Amount of Charges	Costs Recognized During Year	Written off During Year	Written off During Year	Balance at End of Year
		(b)	(c)	(d)	Account Charged (e)	Amount (f)	(g)
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	Total						

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Other Regulatory Assets (Account 182.3)

1. 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).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. 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.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	Balance at End of Current Quarter/Year (f)
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39						
40	Total	0	0		0	0

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Miscellaneous Deferred Debits (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Credits Amount (e)	Balance at End of Year (f)
1	Cost of Gas Delivered but Unbilled	2,234,429	794,679			3,029,108
2						
3	Net Cumulative Deferred Gas Costs to					
4	be refunded or Recovered net of					
5	Refunds to Customers	(31,988,445)		401.805	1,308,801	(33,297,246)
6		(173,629)		400.490	110,885	(284,514)
7		41,308,064	23,550	419.095		41,331,614
8						
9	Deferred Tax Regulatory Asset	3,734,247			348,822	3,385,425
10						
11	Easements & Right-of-Ways	7,970			7,970	
12						
13						
14						
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39	Miscellaneous Work in Progress					
40	Total	15,122,636	818,229		1,776,478	14,164,387

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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year	Changes During Year
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas			
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)			
6	Other (Specify) (footnote details)			
7	TOTAL Account 190 (Total of lines 5 thru 6)			
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax			
11	Local Income Tax			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Accumulated Deferred Income Taxes (Account 190) (continued)

4. If more space is needed, use separate pages as required.
 5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other."

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits	Debits	Credits	Credits	
			Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	
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11							

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Capital Stock (Accounts 201 and 204)

1. 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.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. 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 (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)
1	Common Stock	5,000,000	1.00	
2				
3				
4				
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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 (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	1,513,060	1,513,060				
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. 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.
3. 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.
4. 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 (a)	* (b)	Number of Shares (c)	Amount (d)
1	Account 207 - Premium on Capital Stock		1,513,060	15,703,150
2				
3				
4				
5				
6				
7				
8				
9				
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40	Total		1,513,060	15,703,150

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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 (a)	Amount (b)
1	Account 210 - Gain on reacquired capital stock	183,541
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39		
40	Total	183,541

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)

1. 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.
2. 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 (a)	Balance at End of Year (b)
1		
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14		
TOTAL		

CAPITAL STOCK EXPENSE (ACCOUNT 214)

1. 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.
2. 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 (a)	Balance at End of Year (b)
16	Common Stock	1,077,741
17		
18		
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28		
TOTAL		1,077,741

Name of Respondent Intermountain Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2004/Q4
Securities Issued or Assumed and Securities Refunded or Retired During the Year			

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

No applicable transactions.

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Long-Term Debt (Accounts 221, 222, 223, and 224)

1. 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.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. 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.
4. 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 (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)
1	Account 221 - bonds	09/18/1998	09/18/2018	58,000,000
2				
3	Account 231 - Long-term revolving credit line of credit	12/13/2000	01/20/2007	17,000,000
4				
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40	TOTAL			75,000,000

Name of Respondent Intermountain Gas Company	This Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	/ /	End of 2004/Q4

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 pledgee 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	Interest for Year	Held by Respondent	Held by Respondent	Redemption Price per \$100 at End of Year
	Rate (in %) (e)	Amount (f)	Reacquired Bonds (Acct 222) (g)	Sinking and Other Funds (h)	(i)
1	7.260	4,210,800			
2					
3		246,291			
4					
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40		4,457,091			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

1. 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.
2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. 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 (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)	Amortization Period	
				Date From (d)	Date To (e)
1	Senior Debentures (Issued 9/98)	58,000,000	50,119	09/18/1998	09/18/2018
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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	15,840		1,608	14,232
2				
3				
4				
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Name of Respondent	This Report Is:	Date of Report	Year of Report
INTERMOUNTAIN GAS COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) A Resubmission	3/31/05	End of 2004/Q4
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (CONTINUED)			
Particulars (Details) (a)	Amount (b)		
Taxable Income not Reported on Books:			
Advances in aid of construction			268,317
Net change in unbilled revenue			407,224
Contributions in aid of construction			571,141
Gain on Asset Sales			(50,000)
			----- 1,196,682 =====
Deductions Recorded on Books not Deducted for Return:			
Federal income taxes			2,582,403
Intangible plant amortization			7,396
Workers Comp and FICA Accrual			2,146
50% meal disallowance			73,535
Life insurance premiums			(22,925)
Deferred compensation plans			(127,907)
Supplemental retirement plan			(3,022,223)
Post retirement benefits			(118,221)
IBNR Accrual			100,000
Vacation accrual			111,152
Charitable contributions			(103,810)
Uniform capitalization			(91,280)
Amortization of premium, refinanced debt			66,180
Amortization of deferred costs on retired debt			6,036
Spouse travel			3,591
State income taxes			64,256
Pension accrual			18,134
Lobbying expense			49,075
Club dues			26,595
			----- (375,867) =====
Income Recorded on Books not Included in Return:			
Deductions on Return Not Charged Against Book Income			
Cost of removal deduction			196,893
Excess tax over book depreciation			6,208,649
Clean fuel vehicle deduction			10,000
Bad debt chargeoffs, net provision			(128,517)
Gas delivered but unbilled			422,361
Purchased Gas Adjustments			(1,396,136)
Incentive award accrual reversal			15,780
Loan refinance fee amortization			(52,500)
Amortization of intangible assets			12,182
Net operating loss			2,413,544
			----- 7,702,256 =====

Name of Respondent Intermountain Gas Company	This Report Is; (1) X An Original (2) A Resubmission	Date of Report 3/31/2005	Year of Report End of 2004/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING THE YEAR

1. Gave 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 effected be 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.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued	Prepaid Taxes
		(b)	(c)
1	Unemployment - Federal	535	
2	State	2,823	
3	FICA	54,172	
4	City Franchises	1,532,961	
5	Property	1,548,072	
6	Sales - 6%	82	
7	Use - 6%	10,707	
8	Road - Federal	791	
9	State	0	
10	Income - Federal	(3,377,396)	
11	State	(759,527)	
12			
13			
14			
15	TOTAL	(986,780)	

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

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Departments (Accounts 408.1, 409.1) (k)	Other Income and Deductions (Accounts 408.2, 409.2) (l)
1	Unemployment - Federal	57,512		
2	State			
3	FICA	1,238,518		0
4	City Franchises	5,153,170		
5	Property	2,316,600		
6	Sales - 6%			29
7	Use - 6%			
8	Road - Federal			
9	State			
10	Income - Federal	118,236		1,137
11	State	301,839		170
12				
13				
14				
15	TOTAL	9,185,875		1,336

Name of Respondent INTERMOUNTAIN GAS COMPANY		This Report Is: (1) X An Original (2) A Resubmission		Date of Report 3/31/2005	Year Of Report End of 2004/Q4
TAXES ACCRUED, PREPAID AND CHARGED DURING THE YEAR (Continued)					
5. If any tax (exclude Federal and state income taxes) covers more than one year, identify the year in column (a).		8. Show in columns (i) thru (p) how the taxed 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.			
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.		9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.			
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.		10. Items under \$250,000 may be grouped.			
Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
20,624	20,512		647		1
36,888	34,006		5,705		2
1,335,718	1,331,911	(a) 8,575	66,554		3
5,153,169	4,502,640		2,183,490		4
2,316,600	2,124,788		1,739,884		5
1,507	1,480		109		6
135,160	133,675		12,192		7
3,628	3,578		841		8
0	0		0		9
119,373	0	(b) 106,588	(3,151,435)		10
302,009	0		(457,518)		11
					12
					13
					14
9,424,676	8,152,590	115,163	400,469	0	15
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Extraordinary Items (Account 409.3) (m)	Other Utility Operating Income (Acct. 408.1, 409.1) (n)	Adjustment to Retained Earnings (Account 439) (o)	Other (p)	Line No.	
			0	1	
			97,199	2	
				3	
				4	
			1,468	5	
			135,160	6	
			3,628	7	
			0	8	
				9	
				10	
	(a) Amounts transferred to affiliated companies.			11	
	(b) Amounts transferred from 283.			12	
				13	
				14	
			237,455	15	

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Miscellaneous Current and Accrued Liabilities (Account 242)

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

Line No.	Item (a)	Balance at End of Year (b)
1	Not applicable	
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45	Total	0

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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 (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
1	Deferred Tax Regulatory Liability	5,987,050			1,157,931	7,144,981
2						
3	Miscellaneous Deferred Liabilities	15,200		15,200		
4						
5						
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45	Total	6,002,250		15,200	1,157,931	7,144,981

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) A Resubmission	Date of Report 3/31/2005	Year of Report End of 2004/Q4
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)			

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization. 2. For Other, include deferrals relating to other income and deductions

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	16,166,294	437,931	2,371,094
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	16,166,294	437,931	2,371,094
6	Other (Specify) Leased Appliance Program	(447)		
6.01				
6.02				
7	TOTAL Account 282 (Enter Total of lines 5 thru 8)	16,165,847	437,931	2,371,094
8	Classification of TOTAL			
9	Federal Income Tax	16,165,927	437,931	2,371,094
10	State Income Tax	(80)		
11	Local Income Tax			

NOTES

Class of Property	Method	Estimated Lives	Adoption Date
Transmission	DDB	Guideline Life - 22 years	1970
Transmission	DDB/SYD	Guideline Class Life - 17.5 years	1971
Transmission	ACRS	10 years	1981
Transmission	MACRS	15 years	1987
Distribution	DDB	Guideline Life - 35 years	1970
Distribution	DDB/SYD	Guideline Class Life - 28 years	1971
Distribution	ACRS	15 years	1981
Distribution	MACRS	20 years	1987
Transportation Equi	DDB	Guideline Class Life - 3 years	1971
Transportation Equi	ACRS	3 years	1981
Transportation Equi	MACRS	5 years	1987
Office Furniture & E	DDB	Guideline Life - 8 years	1970
Office Furniture & E	DDB/SYD	Guideline Class Life - 7 years	1971
Office Furniture & E	ACRS	5 years	1981
Office Furniture & E	MACRS	5, 7 years	1987
Structures & Improv	ACRS	15, 18 & 19 years	1981
Structures & Improv	MACRS	31.5, 39 years	1987

Description	Schedule M Deferred Tax	
	Amount	Provided
CIAC	571,141	187,317
Cost of removal	(196,893)	(64,575)
Excess tax over book depreciation	(6,208,649)	(2,036,227)
Gain(Loss) on sale of assets	(50,000)	(16,399)
Clean fuel vehicle deduction	(10,000)	(3,280)
	(5,894,401)	(1,933,163)

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) X An Original (2) A Resubmission	Date of Report 3/31/2005	Year of Report End of 2004/Q4				
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)							
3. Add rows as necessary to report all date. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02 etc. Use separate pages as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
		410.110 (a)	20,650	411.110 (a)	259	18,013,579	3
			65,487	283.110 (b)	0		
							4
-	-		86,137		259	18,013,579	5
-	-				447	-	6
						-	6.01
						-	6.02
-	-		86,137		706	18,013,579	7
							8
			86,137		626	18,013,579	9
					80	-	10
						-	11

Annual Tax Deferrals:		Annual Deferral		Dr Cr	
Year	Credits	Debits		Adjustments	Balance
1970-80	6,865,185	1,021,144		-	5,844,041
1981	846,209	284,333		4,849,190	11,255,107
1982	646,441	22,148		(15,145)	11,864,255
1983	730,198	350,426		(320,285)	11,923,742
1984	828,686	251,433		(5,563)	12,495,432
1985	894,675	372,745		49,796	13,067,158
1986	950,508	445,949		(6,303)	13,565,414
1987	1,007,391	487,584		(32,522)	14,052,699
1988	489,060	256,934		(107,962)	14,176,863
1989	145,107	45,280		2,710	14,279,400
1990	144,895	99,652		(810)	14,323,833
1991	51,356	137,077		33,964	14,272,076
1992	145,291	480,886		10,812	13,947,293
1993	239,617	670,220		313,465	13,830,155
1994	414,750	734,180		(9,042)	13,501,683
1995	133,463	97,680		(13,741)	13,523,725
1996	86,999	97,625		(24,082)	13,489,017
1997	199,775	284,997		(269,523)	13,134,272
1998	485,922	630,120		(59,519)	12,930,555
1999	153,687	155,312		50,729	12,979,659
2000	277,316	200,185		42,348	13,099,138
2001	423,005	914,337		(765,228)	11,842,578
2002	1,777,814	371,385		14,732	13,263,739
2003	3,403,641	529,426		27,893	16,165,847
2004	437,931	2,371,094		85,431	18,013,579

Deferred taxes are provided for the difference between book lives on a composite method and tax lives computed either on a declining balance method, a sum-of-the years digits method, or an ACRS method.

(a) Represents adjustments to the return as filed.
(b) Represents amounts transferred to Acct. 283.

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) A Resubmission	Date of Report 3/31/05	Year of Report End of 2004/Q4
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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. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 283			
2	Gas			
3	Advances in aid of construction	(949,660)	88,747	(5,164)
4	Amortization of intangibles	26,994	0	4,264
5	Accrued vacation	(400,506)	60,979	22,077
6	Deferred compensation plans	(1,581,137)	119,571	164,338
7	Supplemental retirement plan	(1,061,199)	280,158	1,337,935
8	Post retirement benefits	(192,812)	199,371	240,748
9	IBNR benefit claims	(35,000)	35,000	
10	Cost of gas delivered but unbilled to customers	953,585	3,566,034	3,713,860
11	Note receivable	(2,075)		
12	Rate case costs	37,368		
13	Unbilled revenue	(1,518,839)	5,224,023	5,081,495
14	Incentive awards	250		5,523
15	Deferred costs on refinanced debt	76,387	5,192	0
16	Refinance costs	284,877	20,084	0
17	Loan Refinance Fees	0	21,097	2,722
18	Purchased gas adjustments	3,171,480	4,004,032	3,515,384
19	Bad debt provision	(228,086)	489,877	444,896
20	Uniform capitalization	(204,229)	0	31,948
21	Accrued FICA	400	751	0
22	Pension accrual	(22,344)	36,294	29,947
23	Rebate program	33,542		0
24	Charitable Contributions	357		36,334
25	Operating reserves	(118,457)	0	
26	Contingency Reserve	(19,064)	0	
27	Line pack inventory	(28,724)		
28	Federal regulatory gross-up	(4,918,356)		
29	State regulatory gross-up	2,665,553		
30	Net operating loss	0	66,942	887,547
31	TOTAL (Acct 283) (Total of lines 3 thru 30)	(4,029,695)	14,218,152	15,513,854
32	Classification of TOTAL			
33	Federal Income Tax	(4,029,695)	14,218,152	15,513,854
34	State Income Tax			

The Respondent provides deferred income taxes in this account for all timing differences between book and tax accounting which are not directly related to property. This accounting was approved by the IPUC in Order No. 11507. Beginning in 1983, pursuant to IPUC Order No. 17701, the Respondent does not provide for deferred State income taxes on its utility operations. For 1998, the items on page 277 generated deferred tax provisions in this account (see page 261A).

- (a) Represents adjustments to the return as filed.
- (b) Represents amounts transferred from Acct. 282.
- (c) Represents adjustment to record FASB 109.
- (d) Represents amounts transferred from Acct. 236.

Name of Respondent INTERMOUNTAIN GAS COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) A Resubmission	Date of Report 3/31/05	Year of Report End of 2004/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in a footnote explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Add additional rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02 etc. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
				411.110 & 282 (a)(b)	88,470	(955,101)	3
						31,258	4
		410.110 (a)	14,112			(453,520)	5
				411.110 (a)	56,707	(1,479,663)	6
				411.110 (a)	3,422	0	7
				411.110 (a)	21,730	(129,705)	8
						(70,000)	9
		410.110 (a)	42,803			1,058,608	10
				411.110 (a)	2,075	-	11
		410.110 (a)	37,368			-	12
		410.110 (a)	11,535			(1,672,902)	13
		410.110 (a)	4,990			783	14
		410.110 (a)	70	411.110 (a)	1,392	72,517	15
				411.110 (a)	15,648	280,441	16
						(18,375)	17
				411.110 (a)	29617	2,712,449	18
		410.110 (a)	3,352			(276,419)	19
		410.110 (a)	25,450			(197,731)	20
		410.110 (a)	3,125			(3,476)	21
				411.110 (a)	21337	(7,354)	22
		410.110 (a)	33,542			-	23
		410.110 (a)	36,691			-	24
				411.110 (a)	118457	-	25
				411.110 (a)	360273	341,209	26
				411.110 (a)	6869	(21,855)	27
		410.110 (a)	299,943	86.600 & 253.600 (c)	189,445	(5,028,854)	28
		410.110 (a)	1,492,378	86.600 & 253.600 (c)	96,123	1,269,298	29
		410.110 (a)	1,882,270			(1,061,665)	30
-	-	410.110 & 236 (a)(d)	3,887,629	411.110 (a)	1,011,565	(5,610,057)	31
							32
-	-		3,887,629		1,011,565	(5,610,057)	33
						-	34

Description	Schedule M Amount	Deferred Taxes Provided
Advances in aid of construction	(268,317)	93,911
Amortization of intangibles	12,182	(4,264)
Accrued vacation	(111,152)	38,902
Deferred compensation plans	127,907	(44,767)
Supplemental retirement plan	3,022,223	(1,057,777)
Post retirement benefits	118,221	(41,377)
Cost of gas delivered but unbilled	422,361	(147,826)
IBNR benefit claims	(100,000)	35,000
Unbilled revenue	(407,224)	142,528
Incentive awards	15,780	(5,523)
Deferred cost on refinanced debt	(6,036)	5,192
Refinance costs	(66,180)	20,084
Loan refinance fees	(52,500)	18,375
Accrued FICA	(2,146)	751
Purchased gas adjustments	(1,396,136)	488,648
Bad debt provisions	(128,517)	44,981
Uniform capitalization	91,280	(31,948)
Pension accrual	(18,134)	6,347
Charitable Contributions	103,810	(36,334)
Net operating loss	2,413,544	(820,605)
	3,770,966	(1,295,702)

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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Gas Operating Revenues

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. 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 (a)	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480-484 Sales				
2	485 Intracompany Transfers				
3	487 Forfeited Discounts				
4	488 Miscellaneous Service Revenues				
5	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
6	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
7	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
8	489.4 Revenues from Storing Gas of Others				
9	490 Sales of Prod. Ext. from Natural Gas				
10	491 Revenues from Natural Gas Proc. by Others				
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property				
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal:				
16	496 (Less) Provision for Rate Refunds				
17	TOTAL:				

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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			212,953,325	152,943,038	26,062,254	24,539,456
2						
3						
4			6,929,908	5,291,738		
5						
6						
7			9,148,941	9,805,086	20,698,995	22,440,944
8						
9						
10						
11						
12			2,325	2,325		
13						
14			17,235	184,280		
15			229,051,734	168,226,467		
16						
17			229,051,734	168,226,467		

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

- Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).
- Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.

Line No.	Rate Schedule and Zone of Receipt (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Current Year (d)
1	Not Applicable				
2					
3					
4					
5					
6					
7					
8					
9					
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25					

Name of Respondent Intermountain Gas Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

3. 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).
 4. Delivered Dth of gas must not be adjusted for discounting.

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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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25						

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery, Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	Not Applicable				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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24					
25					

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

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						
2						
3						
4						
5						
6						
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9						
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11						
12						
13						
14						
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16						
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25						

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2004/Q4</u>
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Revenues from Storing Gas of Others (Account 489.4)

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	Not Applicable				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2004/Q4</u>
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Revenues from Storing Gas of Others (Account 489.4)

4. Dth of gas withdrawn from storage must not be adjusted for discounting.
 5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

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						
2						
3						
4						
5						
6						
7						
8						
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25						

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Other Gas Revenues (Account 495)

1. For transactions with annual revenues of \$250,000 or more, describe, for each transaction, commissions on sales of distributions of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of material and supplies, sales of steam, water, or electricity, miscellaneous royalties, revenues from dehydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.

Line No.	Description of Transaction (a)	Revenues (in dollars) (b)
1	No applicable transactions	
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	0

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Gas Operation and Maintenance Expenses

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (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	B1. 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

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (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

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (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	150,239,220	105,247,717
74	804.1 Liquefied Natural Gas Purchases	0	0
75	805 Other Gas Purchases	0	0
76	(Less) 805.1 Purchases Gas Cost Adjustments	(8,999,509)	5,600,575
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	159,238,729	99,647,142
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

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	1,558,413	1,442,103
87	(Less) 808.2 Gas Delivered to Storage-Credit	1,875,374	1,217,172
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	2,513	986
92	811 Gas Used for Products Extraction-Credit	0	0
93	812 Gas Used for Other Utility Operations-Credit	84,560	52,884
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	87,073	53,870
95	813 Other Gas Supply Expenses	0	0
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	158,834,695	99,818,203
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	158,834,695	99,818,203
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
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

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (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	77,203	62,639
129	841 Operation Labor and Expenses	132,967	131,799
130	842 Rents	0	0
131	842.1 Fuel	12,058	5,573
132	842.2 Power	51,063	63,781
133	842.3 Gas Losses	0	0
134	TOTAL Operation (Total of lines 128 thru 133)	273,291	263,792
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	1,514	8,248
137	843.2 Maintenance of Structures	18,407	9,367
138	843.3 Maintenance of Gas Holders	9,176	18,899
139	843.4 Maintenance of Purification Equipment	9	20,539
140	843.5 Maintenance of Liquefaction Equipment	2,370	0
141	843.6 Maintenance of Vaporizing Equipment	5,334	9,606
142	843.7 Maintenance of Compressor Equipment	9,851	5,405
143	843.8 Maintenance of Measuring and Regulating Equipment	2,662	480
144	843.9 Maintenance of Other Equipment	6,736	1,991
145	TOTAL Maintenance (Total of lines 136 thru 144)	56,059	74,535
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	329,350	338,327

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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (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)	329,350	338,327

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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	79,196	71,803
181	851 System Control and Load Dispatching	132,779	124,584
182	852 Communication System Expenses	11,069	12,201
183	853 Compressor Station Labor and Expenses	70,203	60,307
184	854 Gas for Compressor Station Fuel	2,513	986
185	855 Other Fuel and Power for Compressor Stations	0	0
186	856 Mains Expenses	15,527	18,939
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)	311,287	288,820
192	Maintenance		
193	861 Maintenance Supervision and Engineering	0	0
194	862 Maintenance of Structures and Improvements	0	0
195	863 Maintenance of Mains	17,827	77,156
196	864 Maintenance of Compressor Station Equipment	0	5,889
197	865 Maintenance of Measuring and Regulating Station Equipment	0	0
198	866 Maintenance of Communication Equipment	137,545	132,827
199	867 Maintenance of Other Equipment	0	0
200	TOTAL Maintenance (Total of lines 193 thru 199)	155,372	215,872
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	466,659	504,692
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	1,648,119	2,008,866
205	871 Distribution Load Dispatching	13,878	0
206	872 Compressor Station Labor and Expenses	40,937	0
207	873 Compressor Station Fuel and Power	0	0

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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
208	874 Mains and Services Expenses	1,430,748	1,185,807
209	875 Measuring and Regulating Station Expenses-General	48,698	61,187
210	876 Measuring and Regulating Station Expenses-Industrial	1,743	1,029
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	0	0
212	878 Meter and House Regulator Expenses	942,073	794,625
213	879 Customer Installations Expenses	2,672,513	2,546,130
214	880 Other Expenses	610,093	529,755
215	881 Rents	224,293	187,608
216	TOTAL Operation (Total of lines 204 thru 215)	7,633,095	7,315,007
217	Maintenance		
218	885 Maintenance Supervision and Engineering	84,888	76,166
219	886 Maintenance of Structures and Improvements	0	0
220	887 Maintenance of Mains	765,786	651,159
221	888 Maintenance of Compressor Station Equipment	0	0
222	889 Maintenance of Measuring and Regulating Station Equipment-General	115,566	108,054
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial	263,997	281,189
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station	0	0
225	892 Maintenance of Services	639,451	582,408
226	893 Maintenance of Meters and House Regulators	239,567	260,372
227	894 Maintenance of Other Equipment	0	0
228	TOTAL Maintenance (Total of lines 218 thru 227)	2,109,255	1,959,348
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	9,742,350	9,274,355
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision	90,533	83,528
233	902 Meter Reading Expenses	412,020	1,050,665
234	903 Customer Records and Collection Expenses	4,086,621	3,815,780

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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	1,439,980	434,930
236	905 Miscellaneous Customer Accounts Expenses	0	0
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	6,029,154	5,384,903
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	0	0
241	908 Customer Assistance Expenses	81,533	124,200
242	909 Informational and Instructional Expenses	0	0
243	910 Miscellaneous Customer Service and Informational Expenses	0	0
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	81,533	124,200
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	0	0
248	912 Demonstrating and Selling Expenses	1,709,018	1,538,638
249	913 Advertising Expenses	265,443	250,839
250	916 Miscellaneous Sales Expenses	0	0
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,974,461	1,789,477
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	5,698,550	5,658,752
255	921 Office Supplies and Expenses	2,654,640	2,383,635
256	(Less) 922 Administrative Expenses Transferred-Credit	441,396	403,787
257	923 Outside Services Employed	1,046,486	1,150,629
258	924 Property Insurance	204,336	194,906
259	925 Injuries and Damages	818,080	737,397
260	926 Employee Pensions and Benefits	4,742,612	5,812,741
261	927 Franchise Requirements	0	0
262	928 Regulatory Commission Expenses	492,518	540,079
263	(Less) 929 Duplicate Charges-Credit	0	0
264	930.1 General Advertising Expenses	0	0
265	930.2 Miscellaneous General Expenses	543,363	484,757
266	931 Rents	0	0
267	TOTAL Operation (Total of lines 254 thru 266)	15,759,189	16,559,109
268	Maintenance		
269	932 Maintenance of General Plant	61,678	16,884
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	15,820,867	16,575,993
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	193,279,069	133,810,150

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2004/Q4</u>
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Exchange and Imbalance Transactions

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.

Line No.	Zone/Rate Schedule (a)	Gas Received from Others	Gas Received from Others	Gas Delivered to Others	Gas Delivered to Others
		Amount (b)	Dth (c)	Amount (d)	Dth (e)
1	Not Applicable				
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	0	0	0	0

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2004/Q4</u>
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Gas Used in Utility Operations

- Report below details of credits during the year to Accounts 810, 811, and 812.
- If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas	Natural Gas	Natural Gas	Natural Gas
			Gas Used Dth (c)	Amount of Credit (in dollars) (d)	Amount of Credit (in dollars) (d)	Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit	810	(528)	(2,513)		
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)	812	17,250	84,560		
6	854 Gas for Compressor Station	854	528	2,513		
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	Total		17,250	84,560		

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2004/Q4</u>
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Transmission and Compression of Gas by Others (Account 858)

1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000 Dth) may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.
2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Service Performed (a)	*	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
		(b)		
1	Not Applicable			
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			

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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Other Gas Supply Expenses (Account 813)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.

Line No.	Description (a)	Amount (in dollars) (b)
1	Not Applicable	
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	

Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2004/Q4</u>
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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 (a)	Amount (in dollars) (b)
1	Industry association dues.	56,014
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	100,030
5	Directors' fees, retirement, and expenses	387,319
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
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22		
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24		
25	Total	543,363

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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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)

1. 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.
2. 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 (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (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	99,487			
7	Base load LNG terminaling and processing plant				
8	Transmission plant	1,039,096			
9	Distribution plant	10,747,341			
10	General plant	2,033,063			
11	Common plant-gas				
12	TOTAL	13,918,987			

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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		32,018	32,018	Intangible plant
2				Production plant, manufactured gas
3				Production and gathering plant, natural gas
4				Products extraction plant
5				Underground gas storage plant
6			99,487	Other storage plant
7				Base load LNG terminaling and processing plant
8			1,039,096	Transmission plant
9			10,747,341	Distribution plant
10			2,033,063	General plant
11				Common plant-gas
12		32,018	13,951,005	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 (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (percent) (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			

Name of Respondent Intermountain Gas Company	This Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report
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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	Account 426.1	
2	Donations did not exceed \$250,000 to any one beneficiary	107,117
3		
4	Account 426.4	
5	Expenditures for civic, political, and related activities, all under \$250,000	1,449
6		
7	Account 426.5	
8	Other Deductions, all under \$250,000	13,041
9		
10	Account 431	
11	Other Interest Expense, no individual item exceeds \$250,000	370,358
12		
13		
14		
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16		
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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 (Furnish name of regulatory commission or body, the docket number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Idaho Public Utilities commission				
2	IPUC - annual fee (contra account charged 165.090)	490,074		490,074	
3			2,444	2,444	
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total	490,074	2,444	492,518	

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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 (f), (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 Department (f)	Expenses Incurred During Year Charged Currently To Account No. (g)	Expenses Incurred During Year Charged Currently To Amount (h)	Expenses Incurred During Year Deferred to Account 182.3 (i)	Amortized During Year Contra Account (j)	Amortized During Year Amount (k)	Deferred in Account 182.3 End of Year (l)
1							
2	Gas	401.928					
3	Gas	401.928					
4							
5							
6							
7							
8							
9							
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Name of Respondent Intermountain Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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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.

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 (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
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)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maintenance (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (line 6)			
22	Customer Service and Informational (line 7)			
23	Sales (line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production - Manufactured Gas			
29	Production - Natural Gas(Including Exploration and Development)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing	155,774		155,774
32	Transmission	277,396		277,396
33	Distribution	6,081,686		6,081,686
34	Customer Accounts	3,096,796		3,096,796
35	Customer Service and Informational	133		133
36	Sales	1,271,710		1,271,710
37	Administrative and General	5,344,698		5,344,698
38	TOTAL Operation (Total of lines 28 thru 37)	16,228,193		16,228,193
39	Maintenance			
40	Production - Manufactured Gas			
41	Production - Natural Gas(Including Exploration and Development)			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	5,410		5,410
44	Transmission	132,772		132,772
45	Distribution	1,367,925		1,367,925

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Distribution of Salaries and Wages (continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
46	Administrative and General			
47	TOTAL Maintenance (Total of lines 40 thru 46)	1,506,107		1,506,107
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.)(ll. 29 and 41)			
52	Other Gas Supply (Total of lines 30 and 42)			
53	Storage, LNG Terminating and Processing (Total of ll. 31 and 43)	161,184		161,184
54	Transmission (Total of lines 32 and 44)	410,168		410,168
55	Distribution (Total of lines 33 and 45)	7,449,611		7,449,611
56	Customer Accounts (Total of line 34)	3,096,796		3,096,796
57	Customer Service and Informational (Total of line 35)	133		133
58	Sales (Total of line 36)	1,271,710		1,271,710
59	Administrative and General (Total of lines 37 and 46)	5,344,698		5,344,698
60	Total Operation and Maintenance (Total of lines 50 thru 59)	17,734,300		17,734,300
61	Other Utility Departments			
62	Operation and Maintenance			
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	17,734,300		17,734,300
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	17,734,300		17,734,300

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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. Designate associated companies with an asterisk in column (b).

Line No.	Description (a)	*	Amount (in dollars) (c)
		(b)	
1	Conversant Inc.		2,205,432
2			
3			
4			
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Compressor Stations

1. 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.

2. 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 respondent's title, and percent of ownership if jointly owned.

Line No.	Name of Station and Location (a)	Number of Units at Station (b)	Certificated Horsepower for Each Station (c)	Plant Cost (d)
1	Transmission Compressor Station:			
2	Fort Hall Compressor Station		1,368,321	
3	Bingham County, Idaho			
4				
5				
6				
7				
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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) Fuel or Power (e)	Expenses (except depreciation and taxes) Other (f)	Gas for Compressor Fuel in Dth (g)	Operation Data Total Compressor Hours of Operation During Year (h)	Operation Data Number of Compressors Operated at Time of Station Peak (i)	Date of Station Peak (j)
1						
2	(2,513)	70,203	528	105	3	02/13/2004
3						
4						
5						
6						
7						
8						
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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			
3	February			
4	March			
5	April			
6	May	197,469		197,469
7	June	133,870		133,870
8	July	13,738		13,738
9	August			
10	September			
11	October			
12	November			
13	December			
14	TOTAL (Total of lines 2 thru 13)	345,077		345,077
15	Gas Withdrawn from Storage			
16	January	194,890		194,890
17	February	156,193		156,193
18	March	8,998		8,998
19	April	7,068		7,068
20	May	6,631		6,631
21	June	8,396		8,396
22	July	6,849		6,849
23	August	8,087		8,087
24	September	9,463		9,463
25	October	7,250		7,250
26	November	7,396		7,396
27	December	12,970		12,970
28	TOTAL (Total of lines 16 thru 27)	434,191		434,191

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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	11,600,552
2	Cushion Gas (Including Native Gas)	23,600
3	Total Gas in Reservoir (Total of line 1 and 2)	11,624,152
4	Certificated Storage Capacity	
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	141,009
8	Date of Maximum Days' Withdrawal	01/06/2004
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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Transmission Lines

- Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
- 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.
- 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.
- Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	*	Total Miles of Pipe (c)
		(b)	
1	Transmission lines (includes irrigation mains)		690.00
2			
3	Distribution and service lines		9,310.00
4			
5			
6			
7			
8			
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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)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1	Date: 1/6/04			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation		272,823	272,823
5	Interruptible Transportation			
6	Other (Describe) (footnote details)			
7	TOTAL		272,823	272,823
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage		46,401	46,401
11	Interruptible Storage			
12	Other (Describe) (footnote details)			
13	TOTAL		46,401	46,401
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe) (footnote details)			
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates:1/5/04, 1/6/04, 1/7/04			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation		674,117	674,117
24	Interruptible Transportation			
25	Other (Describe) (footnote details)			
26	TOTAL		674,117	674,117
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage		193,767	193,767
30	Interruptible Storage			
31	Other (Describe) (footnote details)			
32	TOTAL		193,767	193,767
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe) (footnote details)			
37	TOTAL			

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Auxiliary Peaking Facilities

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's 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 (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?
1	Nampa, Idaho	Liquefied natural gas	600,000	7,756,528	Yes
2	NW 1/4 Sec. 31				
3	T4N R1W.BM				
4					
5	Plymouth, WA	Liquefied natural gas	720,000		Yes
6					
7					
8					
9					
10					
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Gas Account - Natural Gas

- The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.
- Also 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.
- Also 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.
- 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 rows as necessary to report all data, numbered 14.01, 14.02, etc.

Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth (c)
01 Name of System:			
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		27,746,745
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	
7	Gas of Others Received for Contract Storage (Account 489.4)	307	
8	Exchanged Gas Received from Others (Account 806)	328	
9	Gas Received as Imbalances (Account 806)	328	(560,603)
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332	
11	Other Gas Withdrawn from Storage (Explain)		(345,077)
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify) (footnote details)		21,466,161
15	Total Receipts (Total of lines 3 thru 14)		48,307,226
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)		47,764,593
18	Deliveries of Gas Gathered for Others (Account 489.1)	303	
19	Deliveries of Gas Transported for Others (Account 489.2)	305	
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	
21	Deliveries of Contract Storage Gas (Account 489.4)	307	
22	Exchange Gas Delivered to Others (Account 806)	328	
23	Gas Delivered as Imbalances (Account 806)	328	
24	Deliveries of Gas to Others for Transportation (Account 858)	332	
25	Other Gas Delivered to Storage (Explain)		
26	Gas Used for Compressor Station Fuel	509	17,735
27	Other Deliveries (Specify) (footnote details)		
28	Total Deliveries (Total of lines 17 thru 27)		47,782,328
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses		(427,316)
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of lines 30 thru 35)		(427,316)
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		47,355,012

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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.

INTERMOUNTAIN GAS COMPANY

DISTRIBUTION SYSTEM

