

I.P.U.C. Gas Tariff Index First Revised	Sheet No. A
Name of Utility	Intermountain Gas Company

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Name
of Utility

Intermountain Gas Company

Approved

Sept. 30, 2024

Per O.N. 36338

Effective

Oct. 1, 2024

Monica Barrios-Sanchez Secretary

Rate Schedule RS RESIDENTIAL SERVICE

APPLICABILITY:

Applicable to any customer using natural gas for residential purposes.

RATE:

Monthly minimum charge is the Customer Charge.

Customer Charge: \$8.00 per bill

Per Therm Charge: \$0.54808*

*Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment	(\$0.07218)
	2) Weighted average cost of gas	\$0.26839
	3) Gas transportation cost	\$0.20737

Distribution Cost: \$0.13301

EE Charge: \$0.01149

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

ENERGY EFFICIENCY CHARGE ADJUSTMENT:

This tariff is subject to an adjustment for costs related to the Company's Energy Efficiency program as provided for in Rate Schedule EEC-RS. The Energy Efficiency Charge is separately stated on customer bills.

SERVICE CONDITIONS:

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

**Rate Schedule GS-1
GENERAL SERVICE**

APPLICABILITY:

Applicable to customers whose requirements for natural gas do not exceed 2,000 therms per day, at any point on the Company's distribution system. Requirements in excess of 2,000 therms per day may be allowed at the Company's discretion.

RATE:

Monthly minimum charge is the Customer Charge.

Customer Charge:	\$15.00 per bill		
Per Therm Charge:	Block One: First	200 therms per bill @	\$0.55500*
	Block Two: Next	1,800 therms per bill @	\$0.53353*
	Block Three: Next	8,000 therms per bill @	\$0.51280*
	Block Four: Over	10,000 therms per bill @	\$0.45011*
*Includes the following:			
Cost of Gas:	1) Temporary purchased gas cost adjustment		(\$0.07113)
	2) Weighted average cost of gas		\$0.26839
	3) Gas transportation cost		\$0.18889
Distribution Cost:	Block One: First	200 therms per bill @	\$0.16885
	Block Two: Next	1,800 therms per bill @	\$0.14738
	Block Three: Next	8,000 therms per bill @	\$0.12665
	Block Four: Over	10,000 therms per bill @	\$0.06396
EE Charge:			\$0.00000

Name
of Utility

Intermountain Gas Company

Rate Schedule GS-1
GENERAL SERVICE
(Continued)

For separately metered deliveries of gas utilized solely as Compressed Natural Gas Fuel in vehicular internal combustion engines.

Customer Charge:	\$15.00 per bill		
Per Therm Charge:	Block One:	First 10,000 therms per bill @	\$0.51280*
	Block Two:	Over 10,000 therms per bill @	\$0.45011*
*Includes the following:			
Cost of Gas:	1) Temporary purchased gas cost adjustment		(\$0.07113)
	2) Weighted average cost of gas		\$0.26839
	3) Gas transportation cost		\$0.18889
Distribution Cost:	Block One:	First 10,000 therms per bill @	\$0.12665
	Block Two:	Over 10,000 therms per bill @	\$0.06396

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

ENERGY EFFICIENCY CHARGE ADJUSTMENT:

This tariff is subject to an adjustment for costs related to the Company's Energy Efficiency program as provided for in Rate Schedule EEC-GS. The Energy Efficiency Charge is not applicable to gas utilized solely as Compressed Natural Gas Fuel in vehicular internal combustion engines. The Energy Efficiency Charge is separately stated on customer bills.

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

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

APPLICABILITY:

Applicable to any residential customer otherwise eligible to receive service under Rate Schedule RS who has added natural gas snowmelt equipment after 6/1/2010. The intended use of the snowmelt equipment is to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-R and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

FACILITY REIMBURSEMENT CHARGE:

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

RATE:

Monthly minimum charge is the Customer Charge.

Customer Charge: \$8.00 per bill

Per Therm Charge: \$0.53659*

*Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment	(\$0.07218)
	2) Weighted average cost of gas	\$0.26839
	3) Gas transportation cost	\$0.20737

Distribution Cost: \$0.13301

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

Rate Schedule IS-R
RESIDENTIAL INTERRUPTIBLE SNOWMELT SERVICE
(Continued)

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
2. Customer understands and expressly agrees that all service hereunder is considered a standby service and is subject to curtailment and/or interruption at the Company's sole discretion. Company reserves the right to manually or remotely turnoff the flow of natural gas to any and all meters and/or applicable boiler system receiving Interruptible Snowmelt Service hereunder when the Company determines that system conditions require such action.
3. Customer shall provide and Company shall have uninhibited access to any meter, on-off switches or other related equipment necessary to provide Interruptible Snowmelt Service hereunder.
4. Customer shall be responsible to provide Company with correct telephone or email contact information prior to the meter set and is responsible to immediately notify Company with any change to that contact information. Additionally, Customer is responsible to ensure that its preferred method of communication is in working order. Customer further agrees to indemnify Company against any and all damages resulting from Customer's failure to provide accurate contact information, working communication equipment or failure to accept such notification after Company has made reasonable efforts to make said notification.
5. Company will provide a minimum of two hours notification prior to interrupting Customer's Snowmelt application when, at the Company's sole discretion, interruption of service under Rate Schedule IS-R is imminent and will at the same time provide its best estimate of the duration of the interruption. Said notification will be made to Customer, or Customer's designated Agent, using the Customer's preferred method of communication either via telephone or email. Company will give subsequent notice when Rate Schedule IS-R Snowmelt service has been restored using Customer's preferred method of communication and, upon said restoration, Company will, if necessary, relight and/or recycle applicable Snowmelt equipment.
6. Company shall not be liable for damages that directly or indirectly occur as the result of interruption or restoration of service under Rate Schedule IS-R.
7. Any Customer operating Snowmelt equipment prior to the initial Commission approval of Rate Schedule IS-R may elect to receive Snowmelt service under Rate Schedule IS-R. Upon such election, Company will exempt Customer from the payment of the Rate Schedule IS-R Facility Reimbursement Charge provided, however, that any request to modify the placement of existing facilities or related equipment due to the physical location requirements of Customer shall be granted at the Company's sole discretion and at the Customer's expense.
8. For billing purposes, amounts billed for service hereunder will be combined with amounts billed for other gas service Customer receives from Company at the same premise or property address.

Issued by: **Intermountain Gas Company**

By: Michael P. McGrath

Title: Director – Regulatory Affairs

Effective: July 1, 2016

Name of Utility: **Intermountain Gas Company**

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

APPLICABILITY:

Applicable to any customer otherwise eligible to receive gas service under Rate Schedule GS-1 who has added natural gas snowmelt equipment after 6/1/2010. The intended use of the snowmelt equipment is to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-C and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

FACILITY REIMBURSEMENT CHARGE:

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

RATE:

Monthly minimum charge is the Customer Charge.

Customer Charge:	\$12.50 per bill		
Per Therm Charge:	Block One:	First	200 therms per bill @ \$0.55500*
	Block Two:	Next	1,800 therms per bill @ \$0.53353*
	Block Three:	Next	8,000 therms per bill @ \$0.51280*
	Block Four:	Over	10,000 therms per bill @ \$0.45011*
*Includes the following:			
Cost of Gas:	1) Temporary purchased gas cost adjustment		(\$0.07113)
	2) Weighted average cost of gas		\$0.26839
	3) Gas transportation cost		\$0.18889
Distribution Charge:	Block One:	First	200 therms per bill @ \$0.16885
	Block Two:	Next	1,800 therms per bill @ \$0.14738
	Block Three:	Next	8,000 therms per bill @ \$0.12665
	Block Four:	Over	10,000 therms per bill @ \$0.06396

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

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
2. Customer understands and expressly agrees that all service hereunder is considered a standby service and is subject to curtailment and/or interruption at the Company's sole discretion. Company reserves the right to manually or remotely turnoff the flow of natural gas to any and all meters and/or applicable boiler system receiving Interruptible Snowmelt Service hereunder when the Company determines that system conditions require such action.
3. Customer shall provide and Company shall have uninhibited access to any meter, on-off switches or other related equipment providing Interruptible Snowmelt Service hereunder.
4. Customer shall be responsible to provide Company with correct telephone or email contact information prior to the meter set and is responsible to immediately notify Company with any change to that contact information. Additionally, Customer is responsible to ensure that its preferred method of communication is in working order. Customer further agrees to indemnify Company against any and all damages resulting from Customer's failure to provide accurate contact information, working communication equipment or failure to accept such notification after Company has made reasonable efforts to make said notification.
5. Company will provide a minimum of two hours notification prior to interrupting Customer's Snowmelt application when, at the Company's sole discretion, interruption of service under Rate Schedule IS-C is imminent and will at the same time provide its best estimate of the duration of the interruption. Said notification will be made to Customer, or Customer's designated Agent, using the Customer's preferred method of communication either via telephone or email. Company will give subsequent notice when Rate Schedule IS-C Snowmelt service has been restored using Customer's preferred method of communication and, upon said restoration, Company will, if necessary, relight and/or recycle applicable Snowmelt equipment.
6. Company shall not be liable for damages that directly or indirectly occur as the result of interruption or restoration of service under Rate Schedule IS-C.
7. Any Customer operating Snowmelt equipment prior to the initial Commission approval of Rate Schedule IS-C may elect to receive Snowmelt service under Rate Schedule IS-C. Upon such election, Company will exempt Customer from the payment of the Rate Schedule IS-C Facility Reimbursement Charge provided, however, that any request to modify the placement of existing facilities or related equipment due to the physical location requirements of Customer shall be granted at the Company's sole discretion and at the Customer's expense.
8. For billing purposes, amounts billed for service hereunder will be combined with amounts billed for other gas service Customer receives from Company at the same premise or property address.

**Rate Schedule LV-1
LARGE VOLUME FIRM SALES SERVICE**

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any existing customer receiving service under the Company's rate schedule LV-1 or any customer not previously served under this schedule whose usage does not exceed 500,000 therms annually, upon execution of a one-year minimum written service contract for firm sales service in excess of 200,000 therms per year.

MONTHLY RATE:

Customer Charge:	\$150.00 per bill			
Demand Charge:	\$0.32000 per MDFQ therm			
Per Therm Charge:	Block One:	First	35,000 therms per bill @	\$0.35435*
	Block Two:	Next	35,000 therms per bill @	\$0.33622*
	Block Three:	Over	70,000 therms per bill @	\$0.33170*

*Includes the following:

Cost of Gas:	1) Temporary purchased gas cost adjustment			(\$0.04807)
	2) Weighted average cost of gas			\$0.26839
	3) Gas transportation cost			\$0.10403
Distribution Cost:	Block One:	First	35,000 therms per bill @	\$0.03000
	Block Two:	Next	35,000 therms per bill @	\$0.01187
	Block Three:	Over	70,000 therms per bill @	\$0.00735

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

SERVICE CONDITIONS:

- All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
- The customer shall negotiate with the Company, a mutually agreeable Maximum Daily Firm Quantity (MDFQ), which will be stated in and in effect throughout the term of the service contract.
- The monthly Demand Charge will be equal to the MDFQ times the Demand Charge rate. Demand Charge relief will be afforded to those LV-1 customers when circumstances impacted by force majeure events prevent the Company from delivering natural gas to the customer's meter.

**Rate Schedule LV-1
LARGE VOLUME FIRM SALES SERVICE**

(Continued)

BILLING ADJUSTMENTS:

1. In the event that total deliveries to any new LV-1 customer did not meet the 200,000 therm threshold during the current contract period, an additional amount shall be billed. The additional amount shall be calculated by billing the customer's total usage during that contract period at the Rate Schedule GS-1 Block 3 rate, and then subtracting the amounts previously billed during the annual contract period. The customer's future eligibility for the LV-1 Rate Schedule will be renegotiated with the Company.
2. In the event that total deliveries to any existing LV-1 customer within the most recent three contract periods met or exceeded the 200,000 therm threshold, but the customer during the current contract period used less than the contract minimum of 200,000 therms, an additional amount shall be billed. The additional amount shall be calculated by billing the deficit usage below 200,000 therms at the LV-1 Block 1 rate adjusted for the removal of variable gas costs. The customer's future eligibility for the LV-1 Rate Schedule will be renegotiated with the Company.
3. In the event the customer requires daily usage in excess of the MDFQ, and subject to the availability of firm interstate transportation to serve Intermountain's system, all such excess usage will be billed under Rate Schedule LV-1. Additionally, all excess MDFQ above the customer's contracted MDFQ for the month will be billed at the monthly Demand Charge rate.

**Rate Schedule T-3
INTERRUPTIBLE DISTRIBUTION TRANSPORTATION SERVICE**

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any customer upon execution of a one-year minimum written service contract for interruptible transportation service.

MONTHLY RATE:

Customer Charge:	\$300.00 per bill
Per Therm Charge:	Block One: First 100,000 therms transported @ \$0.03489*
	Block Two: Next 50,000 therms transported @ \$0.01299*
	Block Three: Over 150,000 therms transported @ \$0.00349*

*Includes temporary purchased gas cost adjustment of (\$0.00205)

ANNUAL MINIMUM BILL:

The customer shall be subject to the payment of an annual minimum bill based on annual usage of 200,000 therms. The deficit usage below 200,000 therms shall be billed at the T-3 Block 1 rate. An annual minimum bill will not apply if the customer is a renewable natural gas production facility.

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
2. This service does not include the cost of the customer's gas supply or the interstate pipeline capacity. The customer is responsible for procuring its own supply of natural gas and transportation to Intermountain's distribution system under this Rate Schedule.
3. The customer understands and agrees that the Company is not responsible to deliver gas supplies to the customer which have not been nominated, scheduled, and delivered by the interstate pipeline to the designated city gate.
4. The Company, in its sole discretion, shall determine whether or not it has adequate capacity to accommodate transportation of the customer's gas supply on the Company's distribution system.
5. If requested by the Company, the customer expressly agrees to immediately curtail or interrupt its operations during periods of capacity constraints on the Company's distribution system.

**Rate Schedule T-4
FIRM DISTRIBUTION ONLY TRANSPORTATION SERVICE**

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any customer upon execution of a one year minimum written service contract for firm distribution transportation service in excess of 200,000 therms per year.

MONTHLY RATE:

Customer Charge: \$150.00 per bill

Demand Charge: \$0.26414 per MDFQ therm*

Per Therm Charge:

Block One:	First	250,000 therms transported @ \$0.02172
Block Two:	Next	500,000 therms transported @ \$0.00768
Block Three:	Over	750,000 therms transported @ \$0.00236

*Includes temporary purchased gas cost adjustment of (\$0.05586)

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
2. This service does not include the cost of the customer's gas supply of the interstate pipeline capacity. The customer is responsible for procuring its own supply of natural gas and transportation to Intermountain's distribution system under this Rate Schedule.
3. The customer understands and agrees that the Company is not responsible to deliver gas supplies to the customer which have not been nominated, scheduled, and delivered by the interstate pipeline to the designated city gate.
4. The customer shall negotiate with the Company, a mutually agreeable Maximum Daily Firm Quantity (MDFQ), which will be stated in and in effect throughout the term of the service contract.
5. The monthly Demand Charge will be equal to the MDFQ times the Demand Charge rate. Demand Charge relief will be afforded to those T-4 customers when circumstances impacted by force majeure events prevent the Company from delivering natural gas to the customer's meter.

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

BILLING ADJUSTMENTS:

1. In the event that total deliveries to any new T-4 customer did not meet the 200,000 therm threshold during the current contract period, an additional amount shall be billed. The additional amount shall be calculated by billing the customer's total usage during that contract period at the Rate Schedule GS-1 Block 3 rate, adjusted for the cost of gas, and then subtracting the amounts previously billed during the annual contract period. The customer's future eligibility for the T-4 Rate Schedule will be renegotiated with the Company.
2. In the event that total deliveries to any existing T-4 customer within the most recent three contract periods met or exceeded the 200,000 therm threshold, but the customer during the current contract period used less than the contract minimum of 200,000 therms, an additional amount shall be billed. The additional amount shall be calculated by billing the deficit usage below 200,000 therms at the T-4 Block 1 rate. The customer's future eligibility for the T-4 Rate Schedule will be renegotiated with the Company.
3. In the event the customer requires daily usage in excess of the MDFQ, and subject to the availability of firm distribution capacity to serve Intermountain's system, all such excess usage will be billed under rate schedule T-4. Additionally, all excess MDFQ above the customer's contracted MDFQ for the month will be billed at the monthly Demand Charge rate.

Rate Schedule PGA PURCHASED GAS COST ADJUSTMENT

APPLICABILITY:

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

CHANGES IN RATES:

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

REVISION DATES:

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

AMOUNT OF ADJUSTMENT:

1. The Amount of Adjustment which shall be made effective on the Revision Date shall consist of the sum of 1) a Gas Cost Adjustment which will include both a variable gas cost adjustment (i.e. commodity related) and a fixed cost adjustment (i.e. demand related), and 2) a Gas Cost Balancing Account Adjustment.
2. The Gas Cost Adjustment shall consist of the net change in the purchased gas cost, including fixed cost components, per therm sold. The procedure for determining the Gas Cost Adjustment is set forth below under the section entitled "Gas Cost Adjustment."
3. The Gas Cost Balancing Account Adjustment shall consist of an amount necessary to recover or return the amount accumulated in the Gas Cost Balancing Account. The procedures for maintaining the Gas Cost Balancing Account and for determining the Gas Cost Balancing Account Adjustment are set forth below under the section entitled "Gas Cost Balancing Account Adjustment."

**Rate Schedule PGA
PURCHASED GAS COST ADJUSTMENT
(Continued)**

GAS COST ADJUSTMENT:

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

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

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

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

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

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

GAS COST BALANCING ACCOUNT ADJUSTMENT:

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

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

Issued by: **Intermountain Gas Company**

By: Michael P. McGrath

Title: Director – Regulatory Affairs

Effective: April 1, 2015

Rate Schedule PGA
PURCHASED GAS COST ADJUSTMENT
(Continued)

1. A debit or credit entry equal to the difference between (i) the actual purchased gas cost for the month, and (ii) the amount of purchased gas cost recovered through Intermountain's current tariffs.
2. A debit or credit entry equal to the therms billed during the month under the applicable rate schedules multiplied by the Gas Cost Balancing Account Adjustment reflected in the rates charged during the month.
3. If, as a result of any order of the FERC, Intermountain receives from any of its gas suppliers a surcharge or surcharge credit, including interest, applicable to Intermountain's therms billed under the applicable rate schedules of this tariff, on and after the PGA becomes effective, Intermountain shall allocate the amount of such surcharge or surcharge credit to the applicable customer class(es). The allocated amount so determined shall be recorded as a debit or credit, as appropriate, to Intermountain's Gas Cost Balancing Account.
4. In each month the Gas Cost Balancing Account shall be debited (if the balance in said account is a debit balance) and shall be credited (if the balance in said account is a credit balance) for a carrying charge which shall be computed at Intermountain's average monthly investment rate. The rate of the carrying charge shall be applied to the average monthly balance in the Gas Cost Balancing Account. Contra entries for the carrying charge shall be made to FERC Account Nos. 431 and 419.

TIME AND MANNER OF FILING:

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

Rate Schedule FT
FRANCHISE FEE/TAX ADJUSTMENT

APPLICABILITY:

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

ADJUSTMENT:

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

CITY	ORDINANCE NO.	CITY	ORDINANCE NO.
Aberdeen	351	Kuna	2023-05
American Falls	628	Lava Hot Springs	1985-3
Ammon	463	Lewisville	01-95
Arimo	4	Malta	28
Bancroft	210	McCammom	255
Basalt	125	Menan	396
Bellevue	95-04	Meridian	462
Blackfoot	2140	Middleton	532
Boise	6444	Montpelier	593
Buhl	981	Mountain Home	1064
Burley	1210	Murtaugh	24-02
Caldwell	3036	Nampa	2006
Chubbuck	849	New Plymouth	170
Declo	123	Parker	72
Eagle	715	Parma	579
Emmett	780	Paul	2006-1
Filer	554	Payette	961
Firth	131	Pocatello	2802
Fruitland	358	Rexburg	954
Garden City	849-06	Rigby	2015-576
Georgetown	52	Ririe	136
Glenns Ferry	375	Rupert	06-507
Gooding	699	St. Anthony	01-04
Grace	2016-1	Shelley	324
Greenleaf	84	Shoshone	496
Hailey	1190	Soda Springs	654
Hansen	121	Star	66
Heyburn	581	Sugar City	369_2021
Homedale	345	Sun Valley	514
Idaho Falls	3052	Twin Falls	2165
Inkom	85-166	Ucon	117
Iona	62	Weiser	957
Jerome	688	Wendell	493
Ketchum	1134	Wilder	365
Kimberly	409		

**Rate Schedule EE-RS
RESIDENTIAL ENERGY EFFICIENCY REBATE PROGRAM**

AVAILABILITY:

The Intermountain Gas Company Energy Efficiency Rebate Program (EE Program) is available throughout Intermountain's service territory to eligible residential account holders served under the Company's Rate Schedule RS.

PROGRAM DESCRIPTION:

The purpose of the program is to encourage upgrades to, or use of, high-efficiency natural gas equipment. This will be achieved through the use of rebates offered towards the purchase and installation of qualified energy efficient natural gas equipment and construction of energy efficient new homes.

ELIGIBILITY:

To qualify for rebates, customers must meet the end-use qualifications identified in the Rebates Table below. All equipment must use natural gas as the fuel source. The customer must also comply with the current program Terms and Conditions.

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

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

Space Heating rebates may not be combined with New Construction rebates. Water Heating and Thermostat rebates may be combined with New Construction rebates.

Issued by: **Intermountain Gas Company**

By: Lori A. Blattner

Title: Director – Regulatory Affairs

Effective: April 1, 2021

**Rate Schedule EE-RS
 RESIDENTIAL ENERGY EFFICIENCY REBATE PROGRAM
 (Continued)**

REBATES:

Rebate	Rebate Type	Minimum Efficiency Rating	Rebate Amount
Whole Home Tier I	New Construction	Tier I Requirements: <ul style="list-style-type: none"> • HERS rated • Air sealing at or below 3 ACH at 50 Pa • Ceiling insulation at or above R-49 • Ducts and air handler located inside conditioned space <i>or</i> duct leakage to outside of less than 4 CFM25/100 ft2 CFA • Furnace efficiency at or above 97% AFUE 	\$900
Whole Home Tier II	New Construction	Tier II Requirements: <ul style="list-style-type: none"> • HERS rated • Air sealing at or below 4 ACH at 50 Pa • Ducts and air handler located inside conditioned space <i>or</i> duct leakage to outside of less than 4 CFM25/100 ft2 CFA • Furnace efficiency at or above 95% AFUE 	\$700
Combination Boiler for Space and Water Heat	Space Heating	95% AFUE	\$800
Furnace	Space Heating	95% AFUE	\$350
Boiler	Space Heating	95% AFUE	\$800
Storage Water Heater	Water Heating	.68 UEF	\$115
Tankless Water Heater Tier I	Water Heating	.91 UEF	\$325
Tankless Water Heater Tier II	Water Heating	.87 UEF	\$300
Smart Thermostat	Thermostat	Energy Star Certified	\$100

GENERAL PROVISIONS:

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

**Rate Schedule EEC-RS
RESIDENTIAL ENERGY EFFICIENCY CHARGE**

APPLICABILITY:

Applicable to customers taking service under Rate Schedule RS. The Energy Efficiency Charge is designed to fund administrative and program delivery costs incurred by the Company for energy efficiency services provided to customers as outlined in Rate Schedule EE-RS.

MONTHLY RATE:

The Monthly Rate is equal to the applicable Energy Efficiency Charge multiplied by the monthly billed therms.

<u>Schedule</u>	<u>Energy Efficiency Charge</u>
Rate Schedule RS	\$0.01149

**Rate Schedule EE-GS
GENERAL SERVICE ENERGY EFFICIENCY REBATE PROGRAM**

AVAILABILITY:

The Intermountain Gas Company Energy Efficiency Rebate Program (EE Program) is available throughout Intermountain's service territory to eligible account holders served under the Company's Rate Schedule GS-1.

PROGRAM DESCRIPTION:

The purpose of the program is to encourage upgrades to, or use of, high efficiency natural gas equipment. This will be achieved through the use of rebates, offered towards the purchase and installation of qualified energy-efficient natural gas equipment.

ELIGIBILITY:

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

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

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

Issued by: **Intermountain Gas Company**

By: Lori A. Blattner

Effective: April 1, 2021

Title: Director – Regulatory Affairs

**Rate Schedule EE-GS
GENERAL SERVICE ENERGY EFFICIENCY REBATE PROGRAM
(Continued)**

MEASURES/INCENTIVES:

Measure	Description	Rebate Amount
Griddle	ENERGY STAR® Certified	\$200
Fryer	ENERGY STAR® Certified	\$800
Steamer	ENERGY STAR® Certified	\$1,100
Boiler Reset Control	Unit Installed	\$350
High-Efficiency Condensing Boiler	Minimum 90% Thermal Efficiency & 300 kBtuh input	\$4.50/kBtuh
Condensing Unit Heater	90% AFUE	\$1,500

GENERAL PROVISIONS:

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

Name of Utility **Intermountain Gas Company**

**Rate Schedule EEC-GS
GENERAL SERVICE ENERGY EFFICIENCY CHARGE**

APPLICABILITY:

Applicable to customers taking service under Rate Schedule GS-1. The Energy Efficiency Charge is designed to fund administrative and program delivery costs incurred by the Company for energy efficiency services provided to customers as outlined in Rate Schedule EE-GS.

MONTHLY RATE:

The Monthly Rate is equal to the applicable Energy Efficiency Charge multiplied by the monthly billed therms.

<u>Schedule</u>	<u>Energy Efficiency Charge</u>
Rate Schedule GS-1	\$0.00000

SECTION A GENERAL SERVICE PROVISIONS

1. GENERAL

- 1.1 The word "Company" as used herein means Intermountain Gas Company.
- 1.2 The word "month" for rate schedule and billing purposes shall mean the period of approximately 30 days intervening between regular meter reading dates.
- 1.3 The term "therm" shall mean 100,000 British thermal units.
- 1.4 The term "Company holidays" shall mean the ten holidays observed by the Company. These holidays include New Year's Day, President's Day, Memorial Day, Fourth of July, Labor Day, Veterans Day, Thanksgiving Day, the Day after Thanksgiving, Christmas Eve Day, and Christmas Day.

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

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

2. APPLICATION FOR SERVICE AND SPECIAL CONTRACTS

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

Issued by: **Intermountain Gas Company**

By: Michael P. McGrath

Effective: April 1, 2015

Title: Director – Regulatory Affairs

- 2.3 The Company may require applicants to sign an application for service.
- 2.4 A twelve-month special service contract will be required of customers served under: (1) The LV-1 Rate Schedule; (2) The T-3 Rate Schedule; (3) The T-4 Rate Schedule.

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

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

3. DEPOSITS AND GUARANTEES

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

4. BILLING

- 4.1 The Company shall endeavor to have each customer's meter read at approximately monthly intervals to determine the amount of gas delivered. In the event the Company's meter reader is unable to gain access to the premises to read the meter, the Company may estimate the customer's gas consumption for the current billing period based on known consumption for a prior period, adjusted for variation in temperature on a degree day basis. Subsequent readings will automatically adjust for the difference between estimated and actual usage. Estimated bills shall clearly indicate that usage has been estimated.
- 4.2 Normal billing periods may vary from 27 to 35 days. When the customer's billing period is less than 36 days, bills will be calculated using actual meter readings. When other than normal billing periods are caused by the customer due to opening or closing an account, the customer charge will be prorated if the resulting billing period is for 15 days or less.

Issued by: **Intermountain Gas Company**

By: Lori A. Blattner

Effective: December 1, 2021

Title: Director – Regulatory Affairs

- 4.3 All billings rendered shall be net and each monthly bill shall be due and payable no less than 22 days from the date of rendition, except as provided for in the Idaho Public Utilities Commission's ("IPUC") Utility Customer Relations Rules. When the customer account is participating in the electronic transfer of funds, the billings shall be due, payable, and transferred on the bill due date (no less than 22 days from the date of bill rendition).
- 4.4 The respective obligations of Company and customer, whether in contract or not, are subject to valid laws, orders, and rules of the Idaho Public Utilities Commission and any other authority having jurisdiction thereof.
- The customer shall reimburse the Company for the customer's proportionate part of any new or existing tax or franchise fee, user fee, increased tax or fee, rate, increased rate, or charge (other than ad valorem and income taxes) assessed, imposed or levied against the Company or upon its business, or on or in respect of gas sold or transported as a result of any law, amendment of law, order or regulation of any agency, public body or court having jurisdiction, which shall be an addition to any tariff rate schedules in effect.
- 4.5 With the exception of the state and its taxing districts, amounts due for utility service which remain unpaid at the time of the next cyclical billing may be assessed interest at the rate of 1% per month as specified by the Idaho Public Utilities Commission. Interest may be assessed against the state and its taxing districts at the rate of 1% per month sixty (60) days after receipt of the bill. Participants in the Level Payment Program will be exempt from late payment interest charges.
- 4.6 Customers will be assessed a \$15.00 fee as a "Field Collection Charge" if a Company representative visits the premises to disconnect service and receives payment in lieu of disconnection. Application of this charge will be waived if service is discontinued during the field collection visit.
- 4.7 Customers will be assessed a "Non-sufficient Funds Charge". This charge shall apply when a customer tenders payment for utility service with a dishonored check or makes an electronic payment on an account with insufficient funds.
- 4.8 Company employees collecting payment at the customer's premises will not accept cash. If the customer offers payment in cash during a field collection visit, discontinuance of service will be postponed and the customer given the opportunity to either make payment at a designated payment agency or provide an alternative form of payment acceptable to the Company.

Issued by: **Intermountain Gas Company**

By: Lori A. Blattner

Effective: December 1, 2021

Title: Director – Regulatory Affairs

5. SELECTION OF RATE

- 5.1 When more than one schedule is applicable to the customer's service, the Company shall, at the customer's request, assist in determining the rate most favorable to him. Except where there is a contract between the Company and the customer, any of the Company's rates, if applicable to the service, may at any time be substituted, at the customer's option, for the rate under which service is rendered; provided that not more than one substitution of a rate may be made within any period of twelve consecutive months. Such change shall not be retroactive.
- 5.2 All rate schedules as they may be in effect from time to time and as approved by the Idaho Public Utilities Commission shall be subject to the General Service Provisions herein.

6. METERING

- 6.1 The customer shall provide a suitable location satisfactory to the company for its metering equipment.
- 6.2 The representative of the Company shall be given access to the premises of the customer at all reasonable hours for obtaining meter readings, for shutting off the flow of gas for reasons herein prescribed, for inspection of piping and appliances, and for inspecting, removing, repairing or protecting from abuse or fraud any of the property of Company installed on the premises. Access shall be granted at all times for emergency purposes. The Company may refuse gas service, or suspend it, on refusal of legitimate access to the property. In the event of recurring inaccessibility, the Company, at its option, may relocate its metering equipment at the customer's expense.
- 6.3 Gas supplied to a customer under any of the Company's rate schedules is for the sole use of such customer and shall not be re-metered or sub-metered for sales to others; nor shall the gas be piped across or along public streets, roads or alleyways beyond the confines of said customer's premises for use at other locations, without the Company first obtaining written permission from the Idaho Public Utilities Commission.

Issued by: **Intermountain Gas Company**

By: Michael P. McGrath

Effective: May 26, 2014

Title: Director – Regulatory Affairs

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

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

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

7. METER ACCURACY

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

8. CUSTOMER PIPING AND APPLIANCES

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

Issued by: **Intermountain Gas Company**

By: Michael P. McGrath

Effective: May 26, 2014

Title: Director – Regulatory Affairs

9. DISCONTINUANCE AND RECONNECTION OF SERVICE

- 9.1 When a customer desires to discontinue service he shall give notice to the Company at least two business days in advance and shall be responsible for all gas consumed for the two days after date of such notice.
- 9.2 The Company may discontinue service for any of the reasons set forth in the IPUC's Utility Customer Relations Rules. Service cannot be disconnected on legal holidays recognized by the state of Idaho or any days where the Company is not open for business.
- 9.3 Whenever service has been discontinued by the Company for any reason specified in the IPUC's Utility Customer Relations Rules, a charge to recover the reconnection shall be collected by the Company before service is restored. Service shall be reconnected as soon as possible, but no later than twenty-four (24) hours after the customer has made satisfactory payment arrangements with the Company. The charge for reconnection shall be:

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

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

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

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

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

Issued by: **Intermountain Gas Company**

By: Michael P. McGrath

Effective: May 26, 2014

Title: Director – Regulatory Affairs

- 9.5 The Company shall determine the pressure to be supplied to the customer, and service shall be disconnected if pressure regulation equipment is changed or altered by customer.
- 9.6 Only those persons authorized by the Company may turn on a Company gas meter.
- 9.7 When the Company is required to restart a customer's equipment, the Company will observe customer owned equipment and piping for suspected hazardous conditions at no additional cost to the customer. If hazardous conditions are identified, the Company will shut off the customer's gas supply. If the customer prefers to restart their own natural gas equipment beyond the Company's meter, the customer must first agree to the Company's disclaimer. The Company will then turn on the meter and check the meter for movement. If no gas is passing through the meter, the meter will be left on. If gas is passing through the meter, the Company will shut off the customer's gas supply and the customer will not be allowed to restart their own equipment.

10. GAS LEAKS

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

11. TEMPORARY DISCONTINUANCE OF SUPPLY

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

12. INSTALLATION AND EXTENSION OF MAINS AND SERVICES

- 12.1 The Company may install and extend its mains and services to customers receiving service under Rate Schedules RS and GS-1 according to the provisions outlined in Section C.
- 12.2 The Company shall extend its mains to serve other than residential or small commercial customers at the option of the Company when, in its opinion, the prospective revenue warrants the investment.

Issued by: **Intermountain Gas Company**

By: Lori A. Blattner

Title: Director – Regulatory Affairs

Effective: December 1, 2021

I.P.U.C. Gas Tariff Section A Ninth Revised	Sheet No. 8
Name of Utility	Intermountain Gas Company

13. REPORTING INSTALLATION OF GAS FIRED EQUIPMENT

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

14. EMERGENCY OR STAND-BY SERVICE

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

15. WATER PUMPING SERVICE

- 15.1 Farm customers and organizations using gas for the operation of irrigation and soil drainage pump engines accepted by the Company as qualified may select seasonal service under Rate Schedule GS-1 or if the requirements exceed 2,000 therms per day, the customer may elect service under Rate Schedule LV-1.
- 15.2 In order to obtain service for irrigation water pumping, a customer must provide the Company with either a payment covering at least 75% of the estimated seasonal usage or an acceptable letter of credit securing payment for 100% of the estimated total seasonal usage with provisions for monthly payments.

16. PRIORITIES OF FIRM SERVICE

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

Issued by: **Intermountain Gas Company**

By: Lori A. Blattner

Effective: October 1, 2020

Title: Director – Regulatory Affairs

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

- (a) Requirements of less than 500 therms per day of firm service;
- (b) Requirements of 500 therms per day, but less than 2,000 therms per day of firm service, excepting gas used for industrial boiler fuel, and requirements for storage gas injection for gas reasonably anticipated to be needed for use in connection with priority (a) above or with this priority (b) within the next ensuing 90 days;
- (c) Requirements of 2,000 therms or more per day of firm service for commercial customers and for industrial use for feedstock, direct fired processing and plant protection;
- (d) Requirements for all other contracted customer uses.

Subject to the provisions of Paragraph 16.1 above, curtailment within each priority and among the customers therein shall be imposed at as close a daily pro rata basis as is reasonably possible. One hundred percent (100%) of each customer's requirements in each priority will be curtailed before the next highest priority is curtailed.

16.3 The Company shall not be liable for damages nor for loss of productivity nor business arising out of curtailment under the schedule set forth in Paragraph 16.2 above.

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

16.5 In the event that it should be necessary to curtail firm service due to force majeure, the Company will attempt to adhere to the priorities established in Paragraph 16.2 to the extent that such adherence is technically feasible.

16.6 The Company shall have the right to inspect customer's facilities in order to determine service requirements, establish the order of priority of service and ascertain whether curtailment is being carried out pursuant to this rule. The Company may physically terminate service to any customer who does not comply with a curtailment request or an inspection request issued pursuant to this Section 16.

Issued by: **Intermountain Gas Company**

By: Lori A. Blattner

Title: Director – Regulatory Affairs

Effective: October 1, 2020

I.P.U.C. Gas Tariff
Section A
Tenth Revised

Sheet No. 10

Name
of Utility

Intermountain Gas Company

16.7 In cases of force majeure, the Company may deviate from strict adherence to the stated priorities in Section 16.2, if adherence to priorities would not improve the Company's ability to maintain its service in accordance with those priorities. All deviations from the priorities stated in Section 16.2, including differences between what a customer may actually receive and what the customer would reasonably be expected to take on a given day under the circumstances than existing as to that customer, shall be reported immediately by the Company to the Idaho Public Utilities Commission.

16.8 Any disputes concerning enforcement of any provision of this Section 16 may, upon application by any affected party, be submitted to the Idaho Public Utilities Commission for a ruling thereon.

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

Firm Service: Service from schedules or contracts under which seller is expressly obligated to deliver specific volumes within a given time, and which anticipates no interruptions except to permit curtailment under this Section 16.

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

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

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

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

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

Issued by: **Intermountain Gas Company**

By: Lori A. Blattner

Effective: October 1, 2020

Title: Director – Regulatory Affairs

I.P.U.C. Gas Tariff Section A Eighth Revised	Sheet No. 11
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17. FORCE MAJEURE

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

18. TESTING

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

Issued by: Intermountain Gas Company	Title: Director – Regulatory Affairs
By: Lori A. Blattner	
Effective: October 1, 2020	

I.P.U.C. Gas Tariff
Section B
Third Revised

Sheet No. 1

Name
of Utility

Intermountain Gas Company

**SECTION B
GENERAL SERVICE PROVISIONS
UNIFORM CUSTOMER RELATIONS PRACTICES**

1. ADOPTION OF RULES OF REGULATORY AUTHORITIES:

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

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

2. RESIDENTIAL SERVICE DEPOSIT AND GUARANTEES

2.1 Guarantee in Lieu of Deposit

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

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

- (a) It shall be in writing.
- (b) The maximum amount guaranteed shall not exceed the amount of the deposit which would have been charged the applicant.
- (c) The guarantor shall be released from their obligation when the customer has achieved satisfactory payment of their account for twelve (12) consecutive months from the date of signing the guarantee.

Issued by: **Intermountain Gas Company**

By: Michael P. McGrath

Effective: May 26, 2014

Title: Director – Regulatory Affairs

I.P.U.C. Gas Tariff Section B Third Revised	Sheet No. 2
Name of Utility	Intermountain Gas Company

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

3. SMALL COMMERCIAL SERVICE DEPOSIT AND GUARANTEES

3.1 Guarantee in Lieu of Deposit

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

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

- (a) It shall be in writing.
- (b) The maximum amount guaranteed shall not exceed the amount of the deposit which would have been charged the applicant.
- (c) The guarantor is released from their obligation when the customer has achieved satisfactory payment of their account for twelve (12) consecutive months from the date of signing the guarantee.

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

Issued by: Intermountain Gas Company By: Michael P. McGrath Effective: May 26, 2014	Title: Director – Regulatory Affairs
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**SECTION C
GENERAL SERVICE PROVISIONS
INSTALLATION AND EXTENSION OF NATURAL GAS MAINS AND SERVICES
FOR RESIDENTIAL AND COMMERCIAL CUSTOMERS**

The following sets forth the policy of Intermountain Gas Company for the installation and extension of natural gas Mains and Services. These provisions apply to residential (Rate Schedule RS) and commercial (Rate Schedule GS-1) applicants, and are separated into the following Sections:

Section 1 – Customer Extension Provisions

Section 2 – Developer Extension Provisions

Section 3 – Conditions Applicable to Both Customer and Developer

Section 4 – Allowable Investment

Section 5 – Project Cost

Section 6 – Other Payments

Section 7 – Vested Interest and Other Refunds

Section 8 – Abandonments

Section 9 - Definition of Terms

1. CUSTOMER EXTENSION PROVISIONS

- 1.1 The Company will install Services and/or extend its Mains at no charge to the applicant if the Project Cost thereof does not exceed the Allowable Investment.
- 1.2 The Company will provide a Service Point at no charge to the applicant.
- 1.3 The Company will calculate the Allowable Investment for Services and Mains as outlined in Section 4.
- 1.4 The Company will calculate the total Project Cost to install Services and/or extend its Mains as outlined in Section 5.
- 1.5 When the Project Cost exceeds the Allowable Investment, the applicant will pay the difference prior to construction and installation.
 - (a) Payments for costs in excess of the Allowable Investment for Mains are refundable per the provisions stated in Section 7.
 - (b) Payments for costs in excess of the Allowable Investment for Services are not refundable.

- 1.6 A Service and Facilities Agreement must be signed by the applicant prior to the installation of a Service. If the applicant must pay, the Company will outline the Project Cost, Allowable Investment, and all applicable charges on the Agreement.
- 1.7 A Main extension project will require a signed agreement prior to construction. The following agreement options are available:
- (a) A Service and Facilities Agreement and/or a Line Extension Contract – Type B (Investment Agreement) may be used as a guarantee toward the extension of Mains when the homes are either existing or under construction, are outside of Developments, and the total Main extension Project Cost does not exceed the Allowable Investment.
 - (b) A Line Extension Contract - Type A (Contribution Agreement) may be used when a payment is required due to Project Cost in excess of Allowable Investment for Mains. This contract documents the agreement for payment and potential refunds.
 - (c) The Company may require a General Agreement when therm usage or construction costs are unpredictable, or when structures or business operations are non-permanent.

2. DEVELOPER EXTENSION PROVISIONS

- 2.1 For residential and commercial Developments, the Company will follow the same procedures outlined in Section 1 with the exception that the Company will evaluate the combined Project Cost of Service Lines and Mains against the combined Allowable Investment for Service Lines and Mains.
- 2.2 Developer payments and agreements will be determined in the following manner:
- (a) The Company will collect a deposit for the full cost of the Main extension prior to construction if the Company determines the Development is at risk of incompleteness due to current economic conditions, lack of or poor developer track record, or isolated location of the Development. Refunds will be calculated and processed according to Section 7, and the payment will be secured by a Line Extension Contract - Type A (Contribution Agreement).
 - (b) If the combined Project Cost of Services and Mains exceeds the combined Allowable Investment for Services and Mains, the Company will collect the difference from the developer prior to construction. Refunds will be calculated and processed according to Section 7 and the payment will be secured by a Line Extension Contract - Type A (Contribution Agreement).
 - (c) If the combined Allowable Investment for Services and Mains exceeds the combined Project Cost of Services and Mains, the Company may install the required Gas Facilities to serve all lots at no cost to the developer. A Line Extension Contract - Type B (Investment Agreement) will be used as a guarantee that the developer will construct the required buildings used in the Allowable Investment calculation.
 - (d) The Company may require a General Agreement when gas therm usage or construction costs are unpredictable, or when structures or business operations are non-permanent.

3. CONDITIONS APPLICABLE TO BOTH CUSTOMER AND DEVELOPER

- 3.1 The Company reserves the right to cancel contracts if the applicant defers construction of a project for more than six months from the date of the contract, or has not prepared the location where the project is to be constructed to a condition sufficient for the Company to begin construction within six months of the date of the contract.
- 3.2 Relocation of Company owned Gas Facilities will be at the expense of the applicant when required by the applicant.
- 3.3 The applicant may be required to reimburse the Company for the installation, extension, or abandonment of Gas Facilities if the terms of the signed agreement are not met.
- 3.4 The applicant shall indemnify and hold the Company harmless from liability for access for routine maintenance, inspections, and emergencies, or for injury to property caused by the installation of a Service.
- 3.5 The Company will install a single Service per applicant, unless the applicant requests an additional Service. The Company may provide an additional Service on a case-by-case basis, provided there is over one-hundred-feet between meter locations. Each Service must follow the provisions of this section. The Company may waive the one-hundred-foot requirement when an additional Service is required for Multifamily or Interruptible Snowmelt Service (Rate Schedules IS-R and IS-C).

4. ALLOWABLE INVESTMENT

- 4.1 The Allowable Investment for Services and Mains is determined by first calculating the estimated annual therm usage and then applying the Allowable Investment Factor per therm.
- 4.2 The estimated annual therm usage is calculated as follows:

- (a) For residential applicants:

When natural gas is the primary heat source, calculate the estimated annual space heating therm usage by multiplying the square foot factor of 0.234 by the square footage of the home.

To the estimated annual space heating therm usage, add gas appliance annual therm usage estimates from the chart below, as applicable, to calculate the total estimated therm usage per year. Gas appliances not on this list can be estimated by the Company on a case-by-case basis. In residential Developments where specific appliances are unknown at the time of calculation, the Company will base therm estimates on only the estimated annual space heating therm usage plus the water heater therm estimate.

Natural Gas Appliances Annual Therm Estimates	
Range	23
Seasonal Fireplace	50
Grill	15
Clothes Dryer	28
Water Heater	240

(b) For commercial applicants:

The therm usage estimate will be determined by the Company on a case-by-case basis. The estimate will be based on the climate zone, the heated structure square footage, commercial property type, and applicable gas appliances.

- 4.3 To determine the Allowable Investment per applicant, multiply the estimated annual therm usage per applicant by the applicable Allowable Investment Factor below to calculate the Allowable Investment in dollars:

Allowable Investment Factors			
Customer Type	Service	Main	Combined
Residential	0.674	0.822	1.496
Commercial	0.501	0.612	1.113

- 4.4 The applicant agrees to install and activate gas appliances pursuant to the signed agreement(s) and the therm usage estimates used to determine the Allowable Investment.

- 4.5 The Company may calculate the Allowable Investment for applicants with structures or business operations which are non-permanent on a case-by-case basis.

5. PROJECT COST

- 5.1 In the event the Company can defray any of the trench and backfill costs, for example by sharing a trench with other utilities, the cost reduction will be included in the Main extension cost or Service cost estimates.
- 5.2 The Service Line Project Cost estimate is determined by multiplying the on-property Service Line length by \$17.33 per foot.

- 5.3 The Main Extension Project Cost estimate is based on the Gas Facilities (excluding Services) required to serve the gas load of the requesting applicant. This includes but is not limited to Main, regulator stations, valves and Main fittings.
- (a) The Company will provide a Project Cost estimate to the applicant prior to execution of an agreement.
 - (b) The estimate will exclude costs for Company Betterment.
 - (c) The Company includes construction overhead charges in the amount of 10.91%.
 - (d) The Main extension Project Cost will be divided by the number of estimated Service Points to calculate the Main extension Project Cost per applicant.

6. OTHER PAYMENTS

- 6.1 The Company may require advanced payment from the applicant in the following situations:
- (a) As a guarantee when proposed structures and Services are temporary in nature or the gas load is unpredictable.
 - (b) When the Company conducts pre-construction engineering studies to improve the accuracy of cost estimates.
- 6.2 If an advanced payment is collected according to Section 6.1(a), the Company will refund an amount equal to the Allowable Investment to customers who meet the terms outlined in the General Agreement for guaranteed usage. Refunds will not exceed the amount of the advanced payment.
- 6.3 If an advanced payment is collected according to Section 6.1(b), and the actual cost of installation is less than the estimated cost, the difference will be refunded to the customer.

7. VESTED INTEREST AND DEPOSIT REFUNDS

- 7.1 A customer or developer is eligible for refund of a payment made for Project Costs in excess of the Allowable Investment for Mains when additional Service Points, not used in the original calculation or in a previous refund calculation, connect to the Main extension within five years from installation.
- (a) The Company will conduct annual reviews to determine if additional customers have connected to the Main and turned on gas service.
 - (b) Intermountain will take the steps outlined in Section 4 to calculate the Allowable Investment for Mains for each additional customer.
 - (c) The Company will refund to the original applicant or developer the equivalent of the Allowable Investment for Mains for each additional customer. Refunds will be made up to the total upfront payment, but not to exceed the Project Cost in excess of Allowable Investment for Mains.

- 7.2 When a project for which the Company collects a deposit as outlined in Section 2.2(a) is completed or at the end of five years, whichever is sooner, the Company will refund the deposit less any Project Cost in excess of Allowable Investment.

8. ABANDONMENTS

- 8.1 An active service line that feeds natural gas to a property where service is discontinued and is not expected to be reactivated is considered an abandoned service line or an abandonment. An abandoned service line differs from a relocated service line in that service is expected to be restored at the property when a line is relocated.
- 8.2 When the Company is aware of an abandoned service line that could pose a potential safety hazard, the Company will excavate and remove the abandoned service line.
- 8.3 Costs for excavating an abandoned service line may include materials, surface restoration and permitting if outside of city limits and will be recovered through the net salvage that is included in depreciation rates.

9. DEFINITION OF TERMS

- 9.1 Abandonment – A service that is being discontinued at or near the main, when service is not expected to be reactivated. If there is less than two (2) feet of service extending from the tee, it is considered an abandonment. If the service line is left on the property and the active footage exceeds two (2) feet, it is referred to as “abandoned to stub.”
- 9.2 Allowable Investment – The portion of the cost of Gas Facilities funded by the Company (see Section 4 for Allowable Investment amounts).
- 9.3 Allowable Investment Factor – A factor derived from the Present Value (PV) of the embedded cost of Mains and Services in the Company’s approved tariff. The PV calculation uses the IPUC approved Weighted Average Cost of Capital as the discount rate over the life of the plant. Allowable Investment Factors for Service and Main are calculated separately (see Section 4.3).
- 9.4 Applicant – A person or entity requesting the Company to provide new, relocation or abandonment of Gas Facilities.
- 9.5 Company Betterment – The portion of the cost estimate for the extension of Gas Facilities that provides a benefit to the Company, but is not required by the applicant, based on the applicant’s estimated gas load.
- (a) Betterments may include the installation of Gas Facilities required to ensure the integrity and continuity of the overall Gas Distribution System.
- (b) If the applicant requesting a Main extension is located at the end of the Company’s system, in a remote location, or as part of a larger Development, the costs to serve the applicant may not be considered Company Betterment.

- 9.6 Customer – A person or entity that purchases natural gas as an energy source for their residential or commercial use.
- 9.7 Development – Residential or commercial land developments, including subdivisions and coordinated home/business owner projects.
- 9.8 Gas Facilities – Includes, but is not limited to, Mains, Services, regulator stations, valves, risers, tees and other appurtenances.
- 9.9 General Agreement – A mutual agreement between the Company and the Applicant to secure the Company's investment for Facilities installed for unpredictable construction conditions, temporary structures, or unpredictable therm usage.
- 9.10 Main – The underground pipelines, and required fittings, used for the distribution of natural gas upstream of Service Lines.
- 9.11 Project Cost – The cost estimate of gas facilities required to serve the Applicant(s). It can include Main costs, Service costs, or both. Company Betterment costs are excluded.
- 9.12 Relocation – An existing service line that is altered by adding or subtracting footage and/or removing the physical running line of the service to a new location. If the service is removed, the service is expected to be restored at the property when a line is relocated.
- 9.13 Service – Combination of the Service Line and the Service Point.
- 9.14 Service Line – An underground gas pipeline and required fittings which extends downstream from a Main, or branches from an existing Service Line to the location of the meter.
- 9.15 Service Point – The point at which the meter is located at the end of the Service Line and includes the meter, meter bar, regulator, shut-off valve, and Electronic Read Transmitter (ERT).

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Per. O.W. 26450
Theresa J. Shattuck SECRETARY**GENERAL SERVICE PROVISIONS
SECTION D**

1. GENERAL

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

2. DEFINITIONS

2.1 Company - Shall mean Intermountain Gas Company.

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

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

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

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

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

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

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

- 2.9 Nomination - The daily volume, in therms, of natural gas requested by the customer for transportation and delivery to the customer at the Delivery Point for a given Gas Day.
- 2.10 Northwest - Shall mean Northwest Pipeline Corporation.
- 2.11 Receipt Point - The intertie between the Company and the interconnecting pipeline(s) at which point company assumes custody of the gas being transported.
- 2.12 Shipper - The party with whom the interstate pipeline has entered into a Service Agreement for transportation service.
- 2.13 Therm - The term "Therm" shall mean 100,000 British thermal units.
3. REQUEST FOR CONTRACT GAS SERVICE
- 3.1 Separate written service contracts will be executed for each customer exceeding 200,000 therms per year to which the large volume sales or transportation service is applicable, based on the maximum daily requirements, estimated annual use, and special service conditions peculiar to each location.
- 3.2 To qualify for contract gas service, a customer must request the service pursuant to the provisions set forth herein. The service shall be provided only to the extent that the Company's existing operating capacity permits.
- 3.3 If the Company determines that firm capacity exists, requests for firm sales or firm gas transportation service shall be processed on a first-come, first-served basis. Request for interruptible transportation service shall be considered in accordance with the operating conditions of the distribution system of the Company.
- 3.4 The customer may nominate a lower MDFQ at its discretion only on the anniversary date of its written service contract.
- 3.5 A contract customer may nominate a higher MDFQ or opt for another rate schedule only on the anniversary date of the customer's contract. Requests to be served under another rate schedule and requests for a higher MDFQ will be made no later than 30 business days prior to the anniversary date of the customer's contract. If such substitution results in or may result in the Company not recovering certain existing gas and/or transportation costs or

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

4. PRIORITY OF SERVICE AND ALLOCATION OF CAPACITY

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

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

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

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

5. TRANSPORTATION OF CUSTOMER-OWNED GAS

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

Issued by

Intermountain Gas Company

By: Russell L. Worthan

Title: Vice President - Governmental Affairs and Resource Planning

Name
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5.2 Monthly Dispatch and Nomination

5.2(a) Customer-Owned Capacity

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

5.2(b) Company-Owned Capacity

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

5.3 Daily Dispatch and Nomination

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

1. The meter read, as of that day, for gas used during the immediately preceding twenty-four (24) hour period at the customer's facilities, unless telemetered volumes have been previously agreed to by Company and the customer, and
2. The therms to be nominated for delivery to the customer's facility for the gas day beginning at 9:00 a.m., Mountain Standard Time, two (2)

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

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

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

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

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

5.4 Imbalance and Penalty Provisions

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

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penalty shall be in addition to any and all amounts otherwise payable by customer for gas so nominated and accepted for delivery):

1. For imbalances where actual takes exceed gas nominations accepted and delivered by more than five percent (5%), the customer shall pay the Company a penalty of \$1.00 (one dollar) per therm, applied to the volume above the five percent (5%) level.
2. For imbalances where the actual takes are less than the gas nominations accepted and delivered by more than five percent (5%), the volume above the five percent (5%) level may be purchased from the customer, by the Company, at the lesser of (A) the average 30-day spot price for gas delivered at the Canadian border and the Rocky Mountain region as reported by the *Inside FERC Gas Market Report*, first of month publication for the applicable delivery month; (B) the Northwest mainline equivalent commodity cost of gas currently included in the Company's approved sales rate schedules; or (C) at the actual average price paid for gas by the Customer or Company over the 30 day period.

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

(i) Unauthorized Overrun Penalties

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

I.P.U.C. Gas Tariff	
Second Revised Volume No. 1	
(Supersedes First Revised Volume No. 1)	SECTION D
Original	Sheet No. 7 of 8
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1. For that part of any overrun which is in excess of the Threshold Percentage of the customer's confirmed nomination for such Gas Day, but less than the Threshold Percentage plus 2% of the customer's confirmed nomination for such Gas Day, the customer shall pay a \$0.50 (fifty cents) per therm overrun charge; and
2. For that part of any overrun volume which is in excess of the Threshold Percentage plus 2% of the customer's confirmed nomination for such Gas Day, the customer shall pay a \$1.00 (one dollar) per therm overrun charge.

(ii) **Unauthorized Underrun Penalties**

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

1. For volumes between five percent (5%) and ten percent (10%) under the customer's confirmed nomination, an amount equal to \$.50 (fifty cents) per therm.
2. For volumes over ten percent (10%) under the customer's confirmed nomination, an amount equal to \$1.00 (one dollar) per therm.

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

5.5 Other Transportation Provisions

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

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By: Russell L. Worthan	Title: Vice President - Governmental Affairs and Resource Planning

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

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

6. MEASURING EQUIPMENT

- 6.1 The Company shall install, maintain, and operate at its own expense measuring equipment, by which the volume of gas delivered to customer shall be measured.
- 6.2 Electronic measurement equipment required by the Company for daily measurement will be purchased and installed by the Company. Prior to the initiation of contract service, the cost of the equipment and its installation shall be reimbursed by the customer to the Company. Such equipment will be maintained by the Company and will remain the sole property of the Company.
- 6.3 The customer shall provide and maintain, at no cost to the Company, a 120 volt, 15 ampere, AC power supply or other power source acceptable to the Company, and a telephone tie to the customer's telephone system, accessible at the customer's meter location(s). The customer agrees to provide and maintain, at no cost to the Company, any necessary telephone enhancements to assure the Company of a quality telephone signal necessary to properly transmit electronic measurement data.
- 6.4 Customer shall provide a suitable site for measuring and telemetering equipment, accessible by vehicle at all reasonable times to the Company, and the Company shall have the right, free of charge to the Company, to install its equipment thereon. Title to all such equipment shall remain the Company's, with unconditional rights of removal.

Name of Utility **Intermountain Gas Company**

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GENERAL SERVICE PROVISIONS SECTION E

1. GENERAL

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

2. CONDITIONS FOR COMPETITIVE PRACTICES

- 2.1 Intermountain's solicitation of proposals for the purchasing of the Utility's natural gas supply or transportation, or both, shall be on a non-preferential and non-discriminatory basis.
- 2.2 Intermountain shall apply its tariff provisions in a non-preferential and non-discriminatory manner.
- 2.3 Scheduling, balancing, metering, storage, standby service, curtailment policy, or other services must be provided in a non-preferential and non-discriminatory manner.
- 2.4 Intermountain shall process all requests for transportation or other gas-related services in a non-preferential and non-discriminatory manner.
- 2.5 Intermountain shall refrain from giving any appearance of speaking on behalf of its marketing affiliate in any and all contacts or communications with customers or potential customers. An Intermountain employee may not indicate to any customer or others that any advantage may accrue to that customer or others in the use of its gas marketing affiliate's services.
- 2.6 Intermountain shall not give preference to its gas marketing affiliate in the scheduling and allocation of capacity at receipt points.

3. SUPPLY, TRANSPORTATION, AND STORAGE

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

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By: Russell L. Worthan

Title: Vice President - Governmental Affairs and Resource Planning

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and nominating services. As part of the nominating services, the contract entity will absorb any penalties incurred.

- 3.2 Intermountain will maintain a position of Gas Supply Officer. The Gas Supply Officer will be charged with directing any negotiation for the purchase and/or transportation and storage of natural gas for Intermountain's account. This obligation remains with Intermountain despite the existence of any agency relationship. This officer shall be responsible for obtaining reliable, secure, diverse, and economical gas supply, transportation, and storage services for the Utility.
- 3.3 To better facilitate the regulatory review of Intermountain's gas procurement, the Gas Supply Officer will ensure that all procurement of gas supplies for Intermountain's sales service will be accomplished through separately negotiated contracts.
- 3.4 All reasonable efforts will be made to sell the gas excess to Intermountain's daily needs whenever a willing purchaser can be found at a market clearing price.
- 3.5 During periods when transportation and storage capacity is excess to Intermountain's customer needs, Intermountain will use all reasonable efforts to sell this capacity to other markets.

4. GAS MARKETING

- 4.1 Without the prior written consent of the customer, Intermountain may not disclose to its gas marketing affiliate or any other market participant any non-public information which it has from any of the following:
- A customer or gas supplier.
 - A potential customer or gas supplier.
 - An agent of a customer or gas supplier or potential customer or supplier.
 - A marketer or other supply entity seeking to supply gas to a customer or potential customer that is located in the Utility's service territory.

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

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

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

5. PERSONNEL AND RECORDS

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

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

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

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

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

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IDAHO PUBLIC UTILITIES COMMISSION
APPROVED **EFFECTIVE**

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6. COMPLAINT PROCEDURE

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

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

Issued by: Intermountain Gas Company	
By: Russell L. Worthan	Title: Vice President - Governmental Affairs and Resource Planning