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 IDAHO PUBLIC
 UTILITIES COMMISSION

September 18, 2020

Ms. Jan Noriyuki
 Commission Secretary
 Idaho Public Utilities Commission
 P.O. Box 83720
 Boise, ID 83720-0074

RE: Case No. INT-G-20-01

Dear Ms. Noriyuki:

The following tariff sheets are enclosed for electronic submission with the Commission in compliance with Commission Order No. 34735 in the above referenced case.

Index - First Revised Sheet No. A	Canceling	Index - Original Sheet No. A
Index - First Revised Sheet No. B	Canceling	Index - Original Sheet No. A
Index - Original Sheet No. C		
Index - Fourth Revised Sheet No. D	Canceling	Index - Third Revised Sheet No. C
Section A - Ninth Revised Sheet No. 7	Canceling	Section A - Eighth Revised Sheet No. 7
Section A - Ninth Revised Sheet No. 8	Canceling	Section A - Eighth Revised Sheet No. 8
Section A - Ninth Revised Sheet No. 9	Canceling	Section A - Eighth Revised Sheet No. 9
Section A - Tenth Revised Sheet No. 10	Canceling	Section A - Ninth Revised Sheet No. 10
Section A - Eighth Revised Sheet No. 11	Canceling	Section A - Seventh Revised Sheet No. 11
Section A - Third Revised Sheet No. 12	Deleted	
Section A - Third Revised Sheet No. 13	Deleted	
Section A - Second Revised Sheet No. 14	Deleted	
Section C - Third Revised Sheet No. 1	Canceling	Section C - Second Revised Sheet No. 1
Section C - Third Revised Sheet No. 2	Canceling	Section C - Second Revised Sheet No. 2
Section C - Third Revised Sheet No. 3	Canceling	Section C - Second Revised Sheet No. 3
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Section C - Third Revised Sheet No. 5	Canceling	Section C - Second Revised Sheet No. 5
Section C - Third Revised Sheet No. 6	Canceling	Section C - Second Revised Sheet No. 6
Section C - Second Revised Sheet No. 7	Deleted	



If you should have any questions regarding the attached, please don't hesitate to contact me at (208) 377-6015.

Sincerely,

Lori A. Blattner
Director, Regulatory Affairs
Intermountain Gas Company

Enclosure

cc: Mark Chiles
Preston Carter

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

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- 9.5 The Company shall determine the pressure to be supplied to the customer, and service shall be disconnected if pressure regulation equipment is changed or altered by customer.
- 9.6 Only those persons authorized by the Company may turn on a Company gas meter.
- 9.7 Whenever a customer's service is restarted by the Company for any reason, the Company will observe customer owned equipment and house piping for known or suspected hazardous conditions and for compliance with municipal, state and federal codes and standards at no additional cost to the customer.

10. GAS LEAKS

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

11. TEMPORARY DISCONTINUANCE OF SUPPLY

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

12. INSTALLATION 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

Effective: October 1, 2020

Title: Director – Regulatory Affairs

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

Title: Director – Regulatory Affairs

Effective: October 1, 2020

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
Name of Utility	Intermountain Gas Company

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	

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 – 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 or abandonment 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. Non-discretionary load 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	0.593	0.660	1.253
Commercial	0.445	0.495	0.940

- 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 \$12.38 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, stubs 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 11.92%.
- (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. DEFINITION OF TERMS

- 8.1 Allowable Investment – The portion of the cost of Gas Facilities funded by the Company (see Section 4 for Allowable Investment amounts).
- 8.2 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).

- 8.3 Applicant – A person or entity requesting the Company to provide new, relocation or abandonment of Gas Facilities.
- 8.4 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.
- 8.5 Customer – A person or entity that purchases natural gas as an energy source for their residential or commercial use.
- 8.6 Development – Residential or commercial land developments, including subdivisions and coordinated home/business owner projects.
- 8.7 Gas Facilities – Includes, but is not limited to, Mains, Services, regulator stations, valves, risers, tees and other appurtenances.
- 8.8 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.
- 8.9 Main – The underground pipelines, and required fittings, used for the distribution of natural gas upstream of Service Lines.
- 8.10 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.
- 8.11 Service – Combination of the Service Line and the Service Point.
- 8.12 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.
- 8.13 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).