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IDAHO PUBLIC
UTILITIES COMMISSION

Attorneys for Intermountain Gas Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

In the Matter of the Application of
INTERMOUNTAIN GAS COMPANY for
Approval to Place into Effect a Change in
Its Depreciation and Amortization Rates

Case No. INT-G-21-01
STIPULATION AND SETTLEMENT

This Stipulation is entered into by Intermountain Gas Company (“Intermountain”) and the Staff of the Idaho Public Utilities Commission (“Staff”) (individually, “Party” or collectively, “Parties”). The Parties understand this Stipulation is subject to approval by the Idaho Public Utilities Commission (“IPUC” or the “Commission”).

INTRODUCTION

1. The terms and conditions of this Stipulation are set forth herein. The Parties agree that this Stipulation represents a fair, just and reasonable compromise of all the issues raised in the proceeding, is in the public interest and its acceptance by the Commission represents a reasonable resolution of the multiple issues identified by the Parties in this case. The Parties, therefore, recommend that the Commission approve the Stipulation and all its terms and conditions without material change or condition.

BACKGROUND

2. On January 12, 2021, Intermountain filed an Application with the Commission seeking approval to place into effect a change in its Composite Depreciation and Amortization Rates.

3. Intermountain’s currently effective combined depreciation and amortization rate

of 2.97% was approved by the Commission in Case No. INT-G-17-06, Order No. 34013.

Intermountain contracted with Concentric Energy Advisors (“Concentric”) to perform an update of the depreciation and amortization study filed in Case No. INT-G-17-06. In the Application, Intermountain stated that the results of Concentric’s study indicated that Intermountain’s currently approved depreciation and amortization rates were over-depreciating Intermountain’s assets. Accordingly, in the Application Intermountain requested a decrease in its depreciation and amortization rates from a combined 2.97% to 2.55%.

4. On February 8, 2021, the Commission issued a Notice of Application and Notice of Intervention Deadline that, among other things, provided notice and a description of the Application and provided notice of the deadline to petition for intervention in the proceeding. Order No. 34914.

5. No party petitioned to intervene in the proceeding.

6. On February 18, 2021, the Commission issued a Notice of Modified Procedure, which, among other things, provided notice that the case would be processed by modified procedure and set a comment deadline of June 8, 2021. Order No. 34960.

7. The Parties held settlement conference on May 20, 2021 and May 25, 2021. As a result of discussions in these settlement conferences, as a compromise of the Parties’ respective positions in this case and for other consideration as set forth below, the Parties agree to the following terms.

TERMS OF THE STIPULATION AND SETTLEMENT

8. The Parties agree to the depreciation and amortization rates as set forth on Settlement Exhibit No. 1, Col. (o). (For informational purposes, Settlement Exhibit No. 1 also provides the rates as currently approved and the rates as originally proposed in the Application in this proceeding.)

9. Settlement Exhibit Nos. 2 and 3 provide the supporting calculations, including the retirement rate analysis and detailed depreciation calculations, for the plant accounts that changed from the original Application as a result of this Settlement, including: Account 363 (including all the subaccounts listed in Settlement Exhibit No. 3, Pages 2-6), Account 367, Account 376, Account 378, Account 380, and Account 390. The Parties agree that the depreciation and amortization rates for all other plant accounts should be approved as set forth in the Application.

10. If approved by the Commission, the rates would reflect an effective combined depreciation and amortization rate of 2.41% as seen on Settlement Exhibit No. 1, Line 41, Col. (o).

11. The Parties agree that the rates reflected on Settlement Exhibit No. 1, Col. (o), if approved by the Commission, will be effective as of January 1, 2021.

12. The Parties agree that the reduction in accruals, as reflected on Settlement Exhibit No. 1, Col. (q) shall be deferred starting on July 1, 2023 unless the reduction in depreciation rates have previously been incorporated into base rates through an Order from this Commission.

GENERAL PROVISIONS

13. The Parties agree that this Stipulation represents a compromise of the positions of the Parties in this case. As provided in the Commission's Rule of Procedure 272, all statements made and positions taken in negotiations relating to this Stipulation shall be confidential and will not be admissible as evidence in this or any other proceeding unless the Parties agree to the contrary.

14. The Parties submit this Stipulation to the Commission and recommend approval in its entirety pursuant to Commission Rule of Procedure 274. The Parties shall support this Stipulation before the Commission, and no Party shall appeal a Commission Order approving the Stipulation. If this Stipulation is challenged by any person not a party to the Stipulation, the Parties reserve the right to file testimony, cross-examine witnesses, and put on such case as they deem

appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlement terms embodied in this Stipulation. Notwithstanding this reservation of rights, the Parties agree they will continue to support the Commission's adoption of the terms of this Stipulation.

15. If the Commission rejects any part or all of this Stipulation or imposes any additional material conditions on approval of this Stipulation, each Party reserves the right, upon written notice to the Commission and the other Party, within 14 days of the date of such action by the Commission, to withdraw from this Stipulation. In such case, no Party shall be bound or prejudiced by the terms of this Stipulation, and each Party shall be entitled to seek reconsideration of the Commission's order, file testimony as it chooses, cross-examine witnesses, and do all other things necessary to put on such case as it deems appropriate.

16. The Parties agree that this Stipulation is in the public interest and that all of its terms and conditions are fair, just and reasonable.

17. No Party shall be bound, benefitted or prejudiced by any position asserted in the negotiation of this Stipulation, except to the extent expressly stated herein, nor shall this Stipulation be construed as a waiver of the rights of any Party unless such rights are expressly waived herein. Execution of this Stipulation shall not be deemed to constitute an acknowledgement by any Party of the validity or invalidity of any particular method, methodology, theory or principle of regulation or cost recovery. No Party shall be deemed to have agreed that any method, methodology, theory, or principle of regulation or cost recovery employed in arriving at this Stipulation is appropriate for resolving any issues in any other proceeding in the future. No findings of fact or conclusions of law other than those stated herein shall be deemed to be implicit in this Stipulation.


18. The obligations of the Parties under this Stipulation are subject to the Commission's approval of this Stipulation in accordance with its terms and conditions and upon such approval

being upheld on appeal, if any, by a court of competent jurisdiction.

19. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

Dated: June 3, 2021

INTERMOUNTAIN GAS COMPANY

By: 

Lori A. Blattner
Director – Regulatory Affairs


Dated: June 3, 2021

GIVENS PURSLEY LLP

By: 

Preston N. Carter
Attorney for Intermountain Gas Company

IDAHO PUBLIC UTILITIES COMMISSION
STAFF

By: 

Terri Carlock
Utilities Division Administrator

SETTLEMENT EXHIBIT NO. 1

CASE NO. INT-G-21-01

STIPULATION AND SETTLEMENT

Summary of Depreciation and Amortization Rates

(1 page)

Intermountain Gas Company
Summary of Depreciation and Amortization Rates
Settlement
As of December 31, 2019

Line Number	Account	Description	12-31-19 Balances					Currently Approved					INT-G-21-01 - Application					Settlement				
			Investment Balance (c)	Reserved Balance (d)	Percent Reserved (e)	Annual Rate (f)	Annual Accrual (g)	Estimated Survivor Curve (h)	Net Salvage Percent (i)	Annual Rate (j)	Annual Accrual (k)	Change From Approved (l)	Estimated Survivor Curve (m)	Net Salvage Percent (n)	Annual Rate (o)	Annual Accrual (p)	Change From Approved (q)					
1	361	Structures & Improvements - Nampa	\$ 7,471,405	\$ 942,587	12.5%	3.55%	\$ 265,982	38-S5	-17%	4.05%	\$ 303,325	\$ 37,343	38-S5	-17%	4.05%	\$ 303,325	\$ 37,343					
2	361.1	Structures & Improvements - Rexburg	1,864,465	1,372,291	73.6%	3.67%	68,426	22-R3	-22%	3.41%	63,561	(4,865)	22-R3	-22%	3.41%	63,561	(4,865)					
3	362	Gas Holders - Nampa	3,158,387	2,356,983	74.7%	3.56%	112,439	35-R3.5	-17%	2.52%	79,459	(32,980)	35-R3.5	-17%	2.52%	79,459	(32,980)					
4	362.1	Gas Holders - Rexburg	1,578,228	1,030,876	65.3%	3.67%	57,921	22-S5	-22%	5.40%	85,196	27,275	22-S5	-22%	5.40%	85,196	27,275					
5	363	Measure & Reg Equipment - Nampa	172,132	131,370	76.3%	3.55%	6,128	37-R2.5	-17%	1.38%	2,383	(3,745)	47-S4	-17%	1.05%	1,806	(4,551)					
6	363.4	Compressor Equipment - Nampa	8,434,789	2,848,579	33.9%	3.55%	300,278	37-R2.5	-17%	2.76%	232,760	(67,518)	47-S4	-17%	2.04%	172,033	(128,235)					
7	363.5	Liquidation Equipment - Nampa	3,591,339	2,322,318	64.7%	3.55%	127,862	37-R2.5	-17%	1.68%	60,237	(67,625)	47-S4	-17%	1.28%	46,083	(81,768)					
8	363.7	Purification Equipment - Nampa	1,295,995	870,016	67.1%	3.55%	46,137	37-R2.5	-17%	1.44%	18,637	(27,500)	47-S4	-17%	1.12%	14,512	(31,625)					
9	363.8	Vaporization Equipment - Nampa	1,877,545	1,088,521	58.0%	3.55%	66,841	37-R2.5	-17%	2.40%	45,068	(21,773)	47-S4	-17%	1.76%	32,985	(33,856)					
10	363.16	Purification Equipment - Rexburg	655,656	478,171	72.9%	3.67%	24,063	22-R4	-22%	4.54%	29,755	5,692	22-R4	-22%	4.54%	29,755	5,692					
11	363.17	Vaporization Equipment - Rexburg	1,091,437	653,624	59.9%	3.67%	40,058	22-R4	-22%	5.69%	62,048	21,992	22-R4	-22%	5.69%	62,048	21,992					
12		Subtotal LNG Facilities Plant	31,191,379	14,097,336	45.2%	3.58%	1,116,123			3.15%	982,449	(133,674)			2.86%	890,763	(226,360)					
13	365	Rights Of Way	782,865	421,911	53.9%	2.16%	16,910	45-R5	0%	1.71%	13,407	(3,503)	45-R5	0%	1.71%	13,407	(3,503)					
14	366	Structures & Improvements	77,152	50,129	65.0%	6.26%	4,830	35-R5	-5%	3.67%	2,834	(1,996)	35-R5	-5%	3.67%	2,834	(1,996)					
15	367	Mains	69,500,532	46,237,555	66.5%	2.27%	1,577,662	56-R3	-35%	1.45%	1,010,733	(566,929)	63-R4	-35%	1.32%	918,372	(659,290)					
16	368	Compressor Station	1,730,359	317,634	18.4%	6.72%	116,280	20-L1.5	5%	5.88%	101,801	(14,479)	20-L1.5	5%	5.88%	101,801	(14,479)					
17	370	Communication Equipment	71,440	751,608	105.2%	-0.02%	(143)	35-R3	-5%	0.00%	-	143	35-R3	-5%	0.00%	-	143					
18		Subtotal Transmission Plant	72,805,348	47,778,837	65.6%	2.36%	1,715,539			1.55%	1,128,775	(586,764)			1.42%	1,036,414	(679,125)					
19	374	Land Rights	2,045,108	353,641	17.3%	1.85%	37,835	56-R5	0%	1.58%	32,216	(5,619)	56-R5	0%	1.58%	32,216	(5,619)					
20	375	Structures & Improvements	18,864	19,840	105.2%	-0.08%	(15)	53-R5	-5%	0.00%	-	15	53-R5	-5%	0.00%	-	15					
21	376	Mains	212,220,651	110,318,107	52.0%	1.91%	4,053,414	68-R4	-50%	1.81%	3,850,378	(203,036)	70-R3.5	-48%	1.69%	3,592,543	(460,871)					
22	378	Measure & Reg Station Equipment - General	13,035,034	3,001,364	23.0%	2.99%	398,748	42-R1.5	-35%	3.22%	419,885	30,137	43-R1.5	-25%	2.81%	366,384	(23,364)					
23	380	Services	182,314,583	103,672,518	56.9%	3.47%	6,326,316	56-R3	-75%	2.88%	5,246,324	(1,079,992)	56-R3	-74%	2.70%	4,929,161	(1,397,155)					
24	381	Meters ^[1]	28,738,213	13,760,718	47.9%	1.88%	540,278	48-R3	0%	1.42%	407,963	(132,315)	48-R3	0%	1.42%	407,963	(132,315)					
25	381.2	ERT Units ^[2]	17,918,076	5,322,801	29.7%	5.14%	920,989	15-R3	-2%	6.87%	1,231,923	310,934	15-R3	-2%	6.87%	1,231,923	310,934					
26	382	Meter Installations ^[3]	10,759,251	5,475,691	50.9%	1.92%	205,578	48-R3	0%	1.42%	152,781	(52,797)	48-R3	0%	1.42%	152,781	(52,797)					
27	382.2	ERT Unit Installations ^[3]	6,616,599	1,562,032	23.5%	6.76%	447,417	15-R3	-2%	6.87%	454,698	7,281	15-R3	-2%	6.87%	454,698	7,281					
28	383	Regulators ^[3]	9,238,958	3,411,225	36.9%	2.07%	191,246	50-R3	0%	1.65%	152,696	(38,550)	50-R3	0%	1.65%	152,696	(38,550)					
29	384	Regulator Installations ^[3]	8,711,353	2,903,023	33.3%	2.25%	196,005	50-R3	0%	1.65%	143,737	(52,268)	50-R3	0%	1.65%	143,737	(52,268)					
30	385	Industrial Measure & Reg. Station Equipment	13,221,518	6,719,297	50.8%	2.46%	325,249	40-R1	-12%	1.90%	251,103	(74,146)	40-R1	-12%	1.90%	251,103	(74,146)					
31		Subtotal Distribution Plant	504,840,208	256,520,257	50.8%	2.70%	13,635,080			2.45%	12,343,704	(1,291,356)			2.32%	11,715,205	(1,919,855)					
32	390	Structures & Improvements	26,670,225	9,301,881	34.9%	2.26%	602,747	42-R2	5%	1.67%	445,481	(157,266)	50-R2	5%	1.36%	383,633	(238,114)					
33	391	Office Furniture & Equipment	7,983,393	4,966,964	62.2%	7.45%	594,763	10-SQ	0%	5.89%	470,437	(124,326)	10-SQ	0%	5.89%	470,437	(124,326)					
34	392.1	Transportation Equipment	11,490,118	4,309,711	37.5%	6.34%	728,474	10-L2	16%	6.75%	776,106	47,632	10-L2	16%	6.75%	776,106	47,632					
35	392.2	Transportation Equipment - Trailers	562,493	278,546	49.5%	6.34%	36,930	20-R2	15%	2.36%	13,750	(23,180)	20-R2	15%	2.36%	13,750	(23,180)					
36	393	Stores Equipment	6,963	6,960	100.0%	2.94%	205	30-SQ	0%	0.00%	-	(205)	30-SQ	0%	0.00%	-	(205)					
37	394	Tools, Shop, & Garage Equipment	7,359,699	2,611,867	35.5%	6.61%	466,476	15-SQ	0%	7.13%	524,754	38,278	15-SQ	0%	7.13%	524,754	38,278					
38	396	Power Operated Equipment	1,714,079	722,922	42.2%	5.09%	87,247	10-L0	30%	2.92%	49,983	(37,264)	10-L0	30%	2.92%	49,983	(37,264)					
39	397	Communication Equipment	2,492,073	552,868	22.2%	33.64%	838,333	10-SQ	0%	9.93%	247,493	(590,840)	10-SQ	0%	9.93%	247,493	(590,840)					
40		Subtotal General Plant	58,299,044	22,751,719	39.0%	5.79%	3,375,175			4.34%	2,528,004	(847,171)			4.20%	2,446,156	(929,019)					
41		Total	\$ 667,135,979	\$ 341,148,149	51.1%	2.97%	\$ 19,841,897			2.55%	\$ 18,942,932	\$ (2,855,965)			2.41%	\$ 16,088,538	\$ (3,753,359)					

NOTES

[1] As explained in the Application, the Company is proposing to combine Accounts 381 - Meters and 382 - Meter Installations into one account called 381 - Meters.
 [2] As explained in the Application, the Company is proposing to combine Accounts 381.2 - ERT Units and 382.2 - ERT Unit Installations into one account called 381.2 - ERT Units.
 [3] As explained in the Application, the Company is proposing to combine Accounts 383 - Regulators and 384 - Regulator Installations into one account called 383 - Regulators.

SETTLEMENT EXHIBIT NO. 2

CASE NO. INT-G-21-01

STIPULATION AND SETTLEMENT

Retirement Rate Analysis and Detailed Depreciation Calculations

(38 pages)

RETIREMENT RATE ANALYSIS

(22 pages)

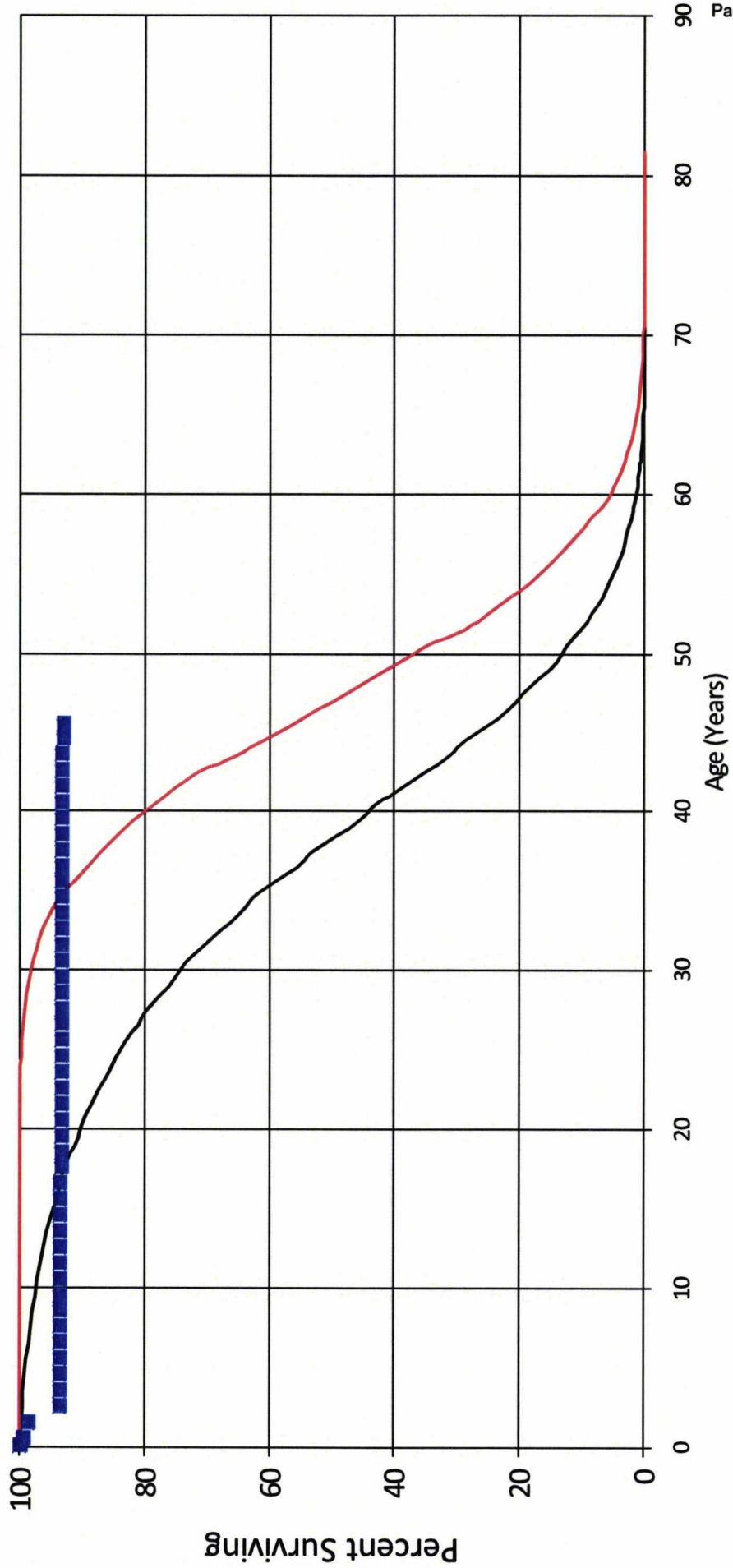
Intermountain Gas Company

Account 363.00 - Measure & Reg Equipment - Nampa

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

Actual and Smooth Survivor Curves

■ Actual — Iowa 37-R2.5 (RM 1.866) — Iowa 47-S4 (RM 0.7514)



Intermountain Gas Company

Account 363.00 - Measure & Reg Equipment - Nampa

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	16,398,268	92,968	0.00567	0.99433	100.00
0.5	16,168,814	110,000	0.00680	0.99320	99.43
1.5	15,615,541	788,000	0.05046	0.94954	98.75
2.5	14,721,200	18,000	0.00122	0.99878	93.77
3.5	11,607,620	0	0.00000	1.00000	93.66
4.5	10,311,947	0	0.00000	1.00000	93.66
5.5	6,529,119	0	0.00000	1.00000	93.66
6.5	6,054,400	0	0.00000	1.00000	93.66
7.5	5,857,995	0	0.00000	1.00000	93.66
8.5	5,673,340	0	0.00000	1.00000	93.66
9.5	5,621,354	0	0.00000	1.00000	93.66
10.5	4,330,688	0	0.00000	1.00000	93.66
11.5	4,294,608	0	0.00000	1.00000	93.66
12.5	4,282,064	0	0.00000	1.00000	93.66
13.5	4,206,168	0	0.00000	1.00000	93.66
14.5	3,942,626	0	0.00000	1.00000	93.66
15.5	3,920,990	0	0.00000	1.00000	93.66
16.5	3,920,990	15,000	0.00383	0.99617	93.66
17.5	3,863,971	0	0.00000	1.00000	93.30
18.5	3,413,730	0	0.00000	1.00000	93.30
19.5	3,413,730	0	0.00000	1.00000	93.30
20.5	3,413,730	0	0.00000	1.00000	93.30
21.5	3,413,730	0	0.00000	1.00000	93.30
22.5	3,413,730	0	0.00000	1.00000	93.30
23.5	3,413,730	0	0.00000	1.00000	93.30
24.5	3,413,730	0	0.00000	1.00000	93.30
25.5	3,413,730	0	0.00000	1.00000	93.30
26.5	3,413,730	0	0.00000	1.00000	93.30

Intermountain Gas Company

Account 363.00 - Measure & Reg Equipment - Nampa

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

27.5	3,413,730	0	0.00000	1.00000	93.30
28.5	3,413,730	0	0.00000	1.00000	93.30
29.5	3,413,730	0	0.00000	1.00000	93.30
30.5	3,409,765	0	0.00000	1.00000	93.30
31.5	3,409,765	0	0.00000	1.00000	93.30
32.5	3,409,765	0	0.00000	1.00000	93.30
33.5	3,409,765	0	0.00000	1.00000	93.30
34.5	3,409,765	0	0.00000	1.00000	93.30
35.5	3,409,765	0	0.00000	1.00000	93.30
36.5	3,409,765	0	0.00000	1.00000	93.30
37.5	3,378,965	0	0.00000	1.00000	93.30
38.5	3,378,104	0	0.00000	1.00000	93.30
39.5	3,163,011	0	0.00000	1.00000	93.30
40.5	3,163,011	0	0.00000	1.00000	93.30
41.5	3,149,326	0	0.00000	1.00000	93.30
42.5	3,070,541	0	0.00000	1.00000	93.30
43.5	3,020,535	2,500	0.00083	0.99917	93.30
44.5	2,984,092	0	0.00000	1.00000	93.22
45.5	0	0	0.00000	0.00000	93.22
Totals:					1,026,468

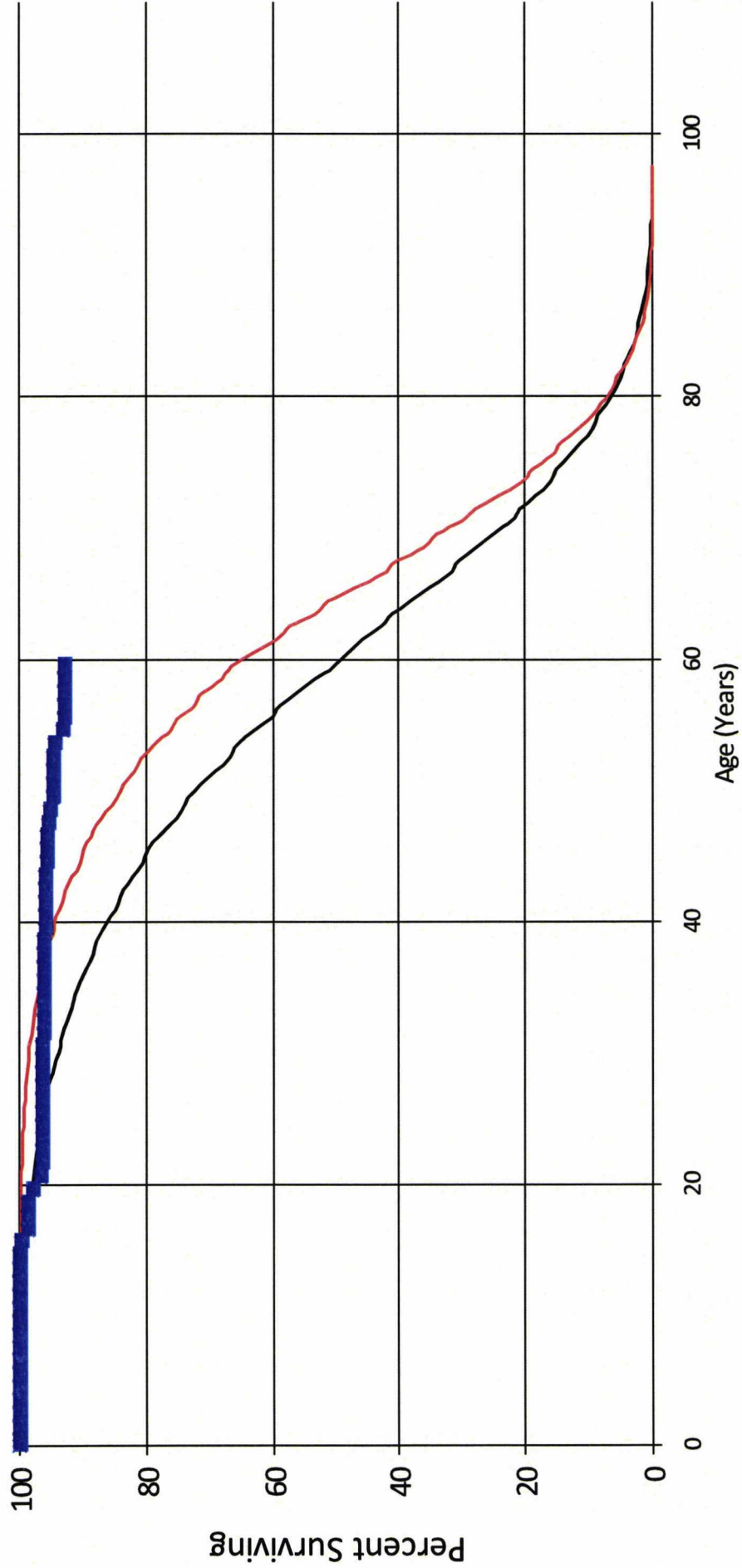
Intermountain Gas Company

Account 367.00 - Transmission - Mains

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

Actual and Smooth Survivor Curves

■ Actual — Iowa 58-R3 (RM 1.1701) — Iowa 63-R4 (RM 0.6347)



Intermountain Gas Company

Account 367.00 - Transmission - Mains

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	71,171,892	0	0.00000	1.00000	100.00
0.5	71,171,892	0	0.00000	1.00000	100.00
1.5	71,294,379	0	0.00000	1.00000	100.00
2.5	71,254,594	0	0.00000	1.00000	100.00
3.5	71,266,838	0	0.00000	1.00000	100.00
4.5	71,266,838	0	0.00000	1.00000	100.00
5.5	70,405,277	0	0.00000	1.00000	100.00
6.5	64,918,244	0	0.00000	1.00000	100.00
7.5	44,494,345	0	0.00000	1.00000	100.00
8.5	43,478,853	1	0.00000	1.00000	100.00
9.5	43,261,416	96	0.00000	1.00000	100.00
10.5	43,057,819	4,181	0.00010	0.99990	100.00
11.5	42,645,805	3,344	0.00008	0.99992	99.99
12.5	42,512,395	880	0.00002	0.99998	99.98
13.5	35,032,981	24,883	0.00071	0.99929	99.98
14.5	33,152,940	16,549	0.00050	0.99950	99.91
15.5	33,007,353	381,411	0.01156	0.98844	99.86
16.5	31,670,978	2,026	0.00006	0.99994	98.71
17.5	30,970,881	11,355	0.00037	0.99963	98.70
18.5	30,856,445	212,079	0.00687	0.99313	98.66
19.5	28,246,688	402,855	0.01426	0.98574	97.98
20.5	24,536,828	4,168	0.00017	0.99983	96.58
21.5	22,609,298	91	0.00000	1.00000	96.56
22.5	22,597,141	46	0.00000	1.00000	96.56
23.5	22,597,095	17,069	0.00076	0.99924	96.56
24.5	20,187,117	18,653	0.00092	0.99908	96.49
25.5	20,155,377	604	0.00003	0.99997	96.40
26.5	20,154,773	2,187	0.00011	0.99989	96.40

Intermountain Gas Company

Account 367.00 - Transmission - Mains

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

27.5	20,152,586	253	0.00001	0.99999	96.39
28.5	20,152,333	186	0.00001	0.99999	96.39
29.5	20,069,965	333	0.00002	0.99998	96.39
30.5	20,069,632	16,563	0.00083	0.99917	96.39
31.5	20,053,069	16,247	0.00081	0.99919	96.31
32.5	20,033,141	11,654	0.00058	0.99942	96.23
33.5	20,021,487	638	0.00003	0.99997	96.17
34.5	20,003,341	380	0.00002	0.99998	96.17
35.5	19,997,948	10,611	0.00053	0.99947	96.17
36.5	19,982,544	1,175	0.00006	0.99994	96.12
37.5	19,967,490	1,697	0.00008	0.99992	96.11
38.5	19,965,793	7,368	0.00037	0.99963	96.10
39.5	19,305,547	14,996	0.00078	0.99922	96.06
40.5	19,290,551	3,674	0.00019	0.99981	95.99
41.5	19,141,420	10,720	0.00056	0.99944	95.97
42.5	19,130,700	19,633	0.00103	0.99897	95.92
43.5	18,881,530	19,921	0.00106	0.99894	95.82
44.5	18,101,118	10,415	0.00058	0.99942	95.72
45.5	15,386,923	2,254	0.00015	0.99985	95.66
46.5	15,374,713	22,914	0.00149	0.99851	95.65
47.5	14,924,335	65,922	0.00442	0.99558	95.51
48.5	14,858,413	48,552	0.00327	0.99673	95.09
49.5	14,620,870	6,376	0.00044	0.99956	94.78
50.5	14,539,984	5,363	0.00037	0.99963	94.74
51.5	14,502,100	14,672	0.00101	0.99899	94.70
52.5	14,472,044	10,150	0.00070	0.99930	94.60
53.5	14,009,740	221,609	0.01582	0.98418	94.53
54.5	9,677,155	24,550	0.00254	0.99746	93.03
55.5	8,034,961	37	0.00000	1.00000	92.79
56.5	7,433,529	19	0.00000	1.00000	92.79
57.5	6,710,863	0	0.00000	1.00000	92.79

Intermountain Gas Company

Account 367.00 - Transmission - Mains

	Placement Band - 1959 - 2019	Experience Band - 2016 - 2019		
58.5	6,649,666	0	0.00000	1.00000
59.5	6,649,666	0	0.00000	1.00000
Totals:		1,671,360		
				92.79
				92.79

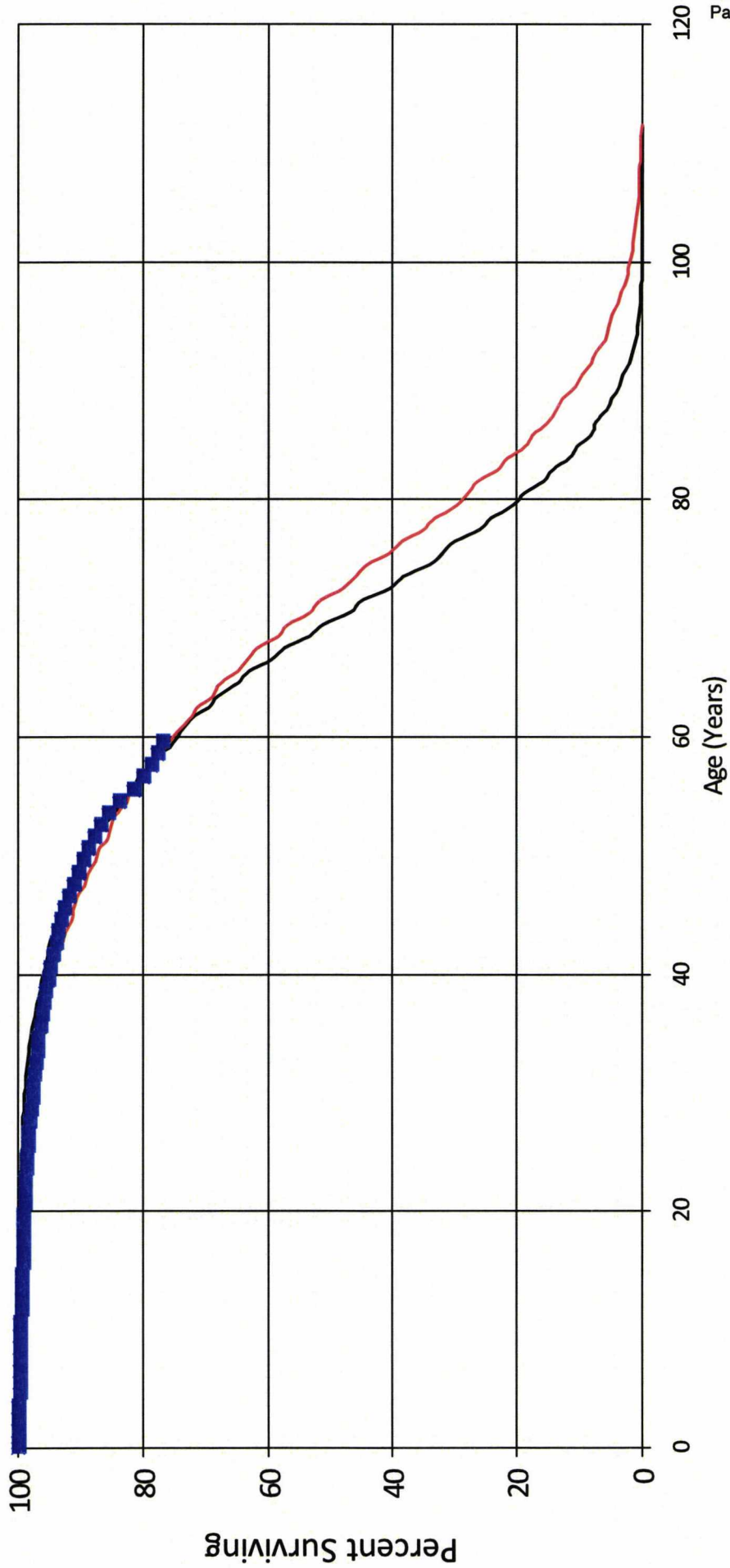
Intermountain Gas Company

Account 376.00 - Distribution - Mains

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

Actual and Smooth Survivor Curves

■ Actual — Iowa 68-R4 (RM 0.0558) — Iowa 70-R3.5 (RM 0.0627)



Intermountain Gas Company

Account 376.00 - Distribution - Mains

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	220,170,088	2,189	0.00001	0.99999	100.00
0.5	202,692,580	120,533	0.00059	0.99941	100.00
1.5	188,638,786	58,001	0.00031	0.99969	99.94
2.5	177,348,330	36,124	0.00020	0.99980	99.91
3.5	166,861,381	76,180	0.00046	0.99954	99.89
4.5	157,634,710	63,861	0.00041	0.99959	99.84
5.5	151,470,168	97,378	0.00064	0.99936	99.80
6.5	146,991,846	90,226	0.00061	0.99939	99.74
7.5	143,330,237	16,004	0.00011	0.99989	99.68
8.5	141,046,221	30,547	0.00022	0.99978	99.67
9.5	140,262,035	40,726	0.00029	0.99971	99.65
10.5	138,276,011	53,583	0.00039	0.99961	99.62
11.5	132,567,656	63,409	0.00048	0.99952	99.58
12.5	124,381,556	56,507	0.00045	0.99955	99.53
13.5	118,282,368	85,951	0.00073	0.99927	99.49
14.5	113,447,823	73,435	0.00065	0.99935	99.42
15.5	109,529,994	69,079	0.00063	0.99937	99.36
16.5	105,522,750	56,424	0.00053	0.99947	99.30
17.5	102,064,500	65,238	0.00064	0.99936	99.25
18.5	98,837,575	67,069	0.00068	0.99932	99.19
19.5	94,379,430	57,441	0.00061	0.99939	99.12
20.5	86,992,581	94,698	0.00109	0.99891	99.06
21.5	83,387,677	54,164	0.00065	0.99935	98.95
22.5	77,592,742	70,014	0.00090	0.99910	98.89
23.5	73,055,741	56,463	0.00077	0.99923	98.80
24.5	68,872,219	111,274	0.00162	0.99838	98.72
25.5	64,394,183	78,043	0.00121	0.99879	98.56
26.5	60,532,544	132,502	0.00219	0.99781	98.44

Intermountain Gas Company

Account 376.00 - Distribution - Mains

	Placement Band - 1959 - 2019	Experience Band - 2016 - 2019			
27.5	56,505,962	75,056	0.00133	0.99867	98.22
28.5	54,060,991	141,977	0.00263	0.99737	98.09
29.5	51,345,074	113,532	0.00221	0.99779	97.83
30.5	50,020,410	98,737	0.00197	0.99803	97.61
31.5	49,009,264	93,831	0.00191	0.99809	97.42
32.5	47,767,470	104,591	0.00219	0.99781	97.23
33.5	46,468,980	89,847	0.00193	0.99807	97.02
34.5	45,000,897	142,898	0.00318	0.99682	96.83
35.5	43,599,560	137,165	0.00315	0.99685	96.52
36.5	42,539,220	142,561	0.00335	0.99665	96.22
37.5	41,418,086	117,589	0.00284	0.99716	95.90
38.5	39,814,701	141,031	0.00354	0.99646	95.63
39.5	38,361,713	146,709	0.00382	0.99618	95.29
40.5	36,877,852	177,022	0.00480	0.99520	94.93
41.5	34,937,120	173,065	0.00495	0.99505	94.47
42.5	33,486,023	154,243	0.00461	0.99539	94.00
43.5	32,386,368	166,572	0.00514	0.99486	93.57
44.5	31,230,192	169,616	0.00543	0.99457	93.09
45.5	29,807,421	219,061	0.00735	0.99265	92.58
46.5	27,956,138	210,917	0.00754	0.99246	91.90
47.5	25,995,356	266,787	0.01026	0.98974	91.21
48.5	24,880,964	205,680	0.00827	0.99173	90.27
49.5	24,099,757	214,302	0.00889	0.99111	89.52
50.5	23,393,685	225,318	0.00963	0.99037	88.72
51.5	22,900,276	257,648	0.01125	0.98875	87.87
52.5	22,323,424	335,009	0.01501	0.98499	86.88
53.5	20,975,868	469,404	0.02238	0.97762	85.58
54.5	17,623,279	477,246	0.02708	0.97292	83.66
55.5	15,708,365	259,391	0.01651	0.98349	81.39
56.5	14,014,985	224,928	0.01605	0.98395	80.05
57.5	12,338,464	153,611	0.01245	0.98755	78.77

Intermountain Gas Company

Account 376.00 - Distribution - Mains

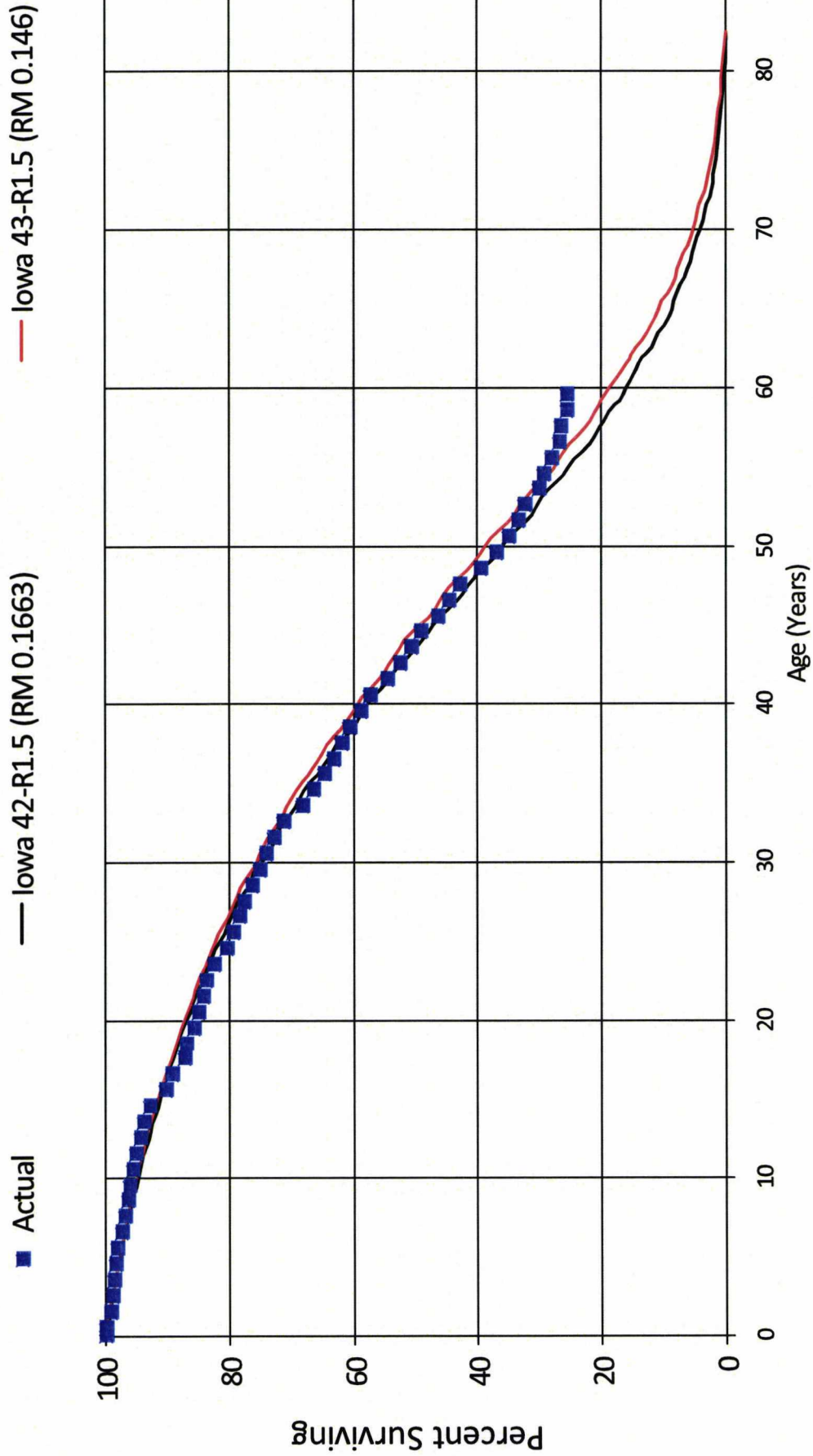
	Placement Band - 1959 - 2019	Experience Band - 2016 - 2019		
58.5	10,941,916	129,763	0.01186	0.98814
59.5	9,469,011	37,267	0.00394	0.99606
Totals:		7,949,437		
				77.79
				76.87

Intermountain Gas Company

Account 378.00 - Measure and Reg Station Equipment - General

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

Actual and Smooth Survivor Curves



Intermountain Gas Company

Account 378.00 - Measure and Reg Station Equipment - General

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	14,821,534	14,582	0.00098	0.99902	100.00
0.5	13,246,568	82,798	0.00625	0.99375	99.90
1.5	11,998,213	31,688	0.00264	0.99736	99.28
2.5	10,851,970	24,165	0.00223	0.99777	99.02
3.5	9,767,710	30,048	0.00308	0.99692	98.80
4.5	9,261,112	27,017	0.00292	0.99708	98.50
5.5	7,997,842	59,211	0.00740	0.99260	98.21
6.5	7,289,115	40,320	0.00553	0.99447	97.48
7.5	5,397,301	23,222	0.00430	0.99570	96.94
8.5	5,206,710	21,627	0.00415	0.99585	96.52
9.5	5,148,870	20,376	0.00396	0.99604	96.12
10.5	4,652,632	21,270	0.00457	0.99543	95.74
11.5	4,225,876	37,393	0.00885	0.99115	95.30
12.5	4,047,490	19,307	0.00477	0.99523	94.46
13.5	3,836,543	47,752	0.01245	0.98755	94.01
14.5	3,546,916	91,655	0.02584	0.97416	92.84
15.5	3,396,251	44,463	0.01309	0.98691	90.44
16.5	3,290,304	67,454	0.02050	0.97950	89.26
17.5	3,175,938	16,553	0.00521	0.99479	87.43
18.5	3,159,385	38,717	0.01225	0.98775	86.97
19.5	3,052,670	27,364	0.00896	0.99104	85.90
20.5	2,704,860	24,008	0.00888	0.99112	85.13
21.5	2,409,931	19,774	0.00821	0.99179	84.37
22.5	2,235,355	31,962	0.01430	0.98570	83.68
23.5	2,140,477	50,124	0.02342	0.97658	82.48
24.5	2,036,087	26,734	0.01313	0.98687	80.55
25.5	1,926,000	24,955	0.01296	0.98704	79.49
26.5	1,831,689	19,579	0.01069	0.98931	78.46

Intermountain Gas Company

Account 378.00 - Measure and Reg Station Equipment - General

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

27.5	1,791,593	27,194	0.01518	0.98482	77.62
28.5	1,717,644	30,704	0.01788	0.98212	76.44
29.5	1,638,647	22,979	0.01402	0.98598	75.07
30.5	1,574,267	26,604	0.01690	0.98310	74.02
31.5	1,513,991	31,963	0.02111	0.97889	72.77
32.5	1,471,470	61,721	0.04195	0.95805	71.23
33.5	1,373,458	35,901	0.02614	0.97386	68.24
34.5	1,337,557	36,637	0.02739	0.97261	66.46
35.5	1,286,355	26,864	0.02088	0.97912	64.64
36.5	1,235,345	24,628	0.01994	0.98006	63.29
37.5	1,183,377	26,193	0.02213	0.97787	62.03
38.5	1,040,954	30,531	0.02933	0.97067	60.66
39.5	971,435	26,490	0.02727	0.97273	58.88
40.5	939,728	45,130	0.04802	0.95198	57.27
41.5	889,647	31,625	0.03555	0.96445	54.52
42.5	839,424	29,510	0.03516	0.96484	52.58
43.5	809,914	24,393	0.03012	0.96988	50.73
44.5	716,088	39,582	0.05528	0.94472	49.20
45.5	610,432	23,446	0.03841	0.96159	46.48
46.5	559,031	20,897	0.03738	0.96262	44.69
47.5	495,039	39,126	0.07904	0.92096	43.02
48.5	455,913	30,861	0.06769	0.93231	39.62
49.5	405,468	19,777	0.04878	0.95122	36.94
50.5	385,691	17,729	0.04597	0.95403	35.14
51.5	367,829	11,042	0.03002	0.96998	33.52
52.5	356,787	25,644	0.07187	0.92813	32.51
53.5	273,341	7,462	0.02730	0.97270	30.17
54.5	202,321	8,695	0.04298	0.95702	29.35
55.5	189,469	7,843	0.04139	0.95861	28.09
56.5	181,626	2,446	0.01347	0.98653	26.93
57.5	175,503	5,506	0.03137	0.96863	26.57

Intermountain Gas Company

Account 378.00 - Measure and Reg Station Equipment - General

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

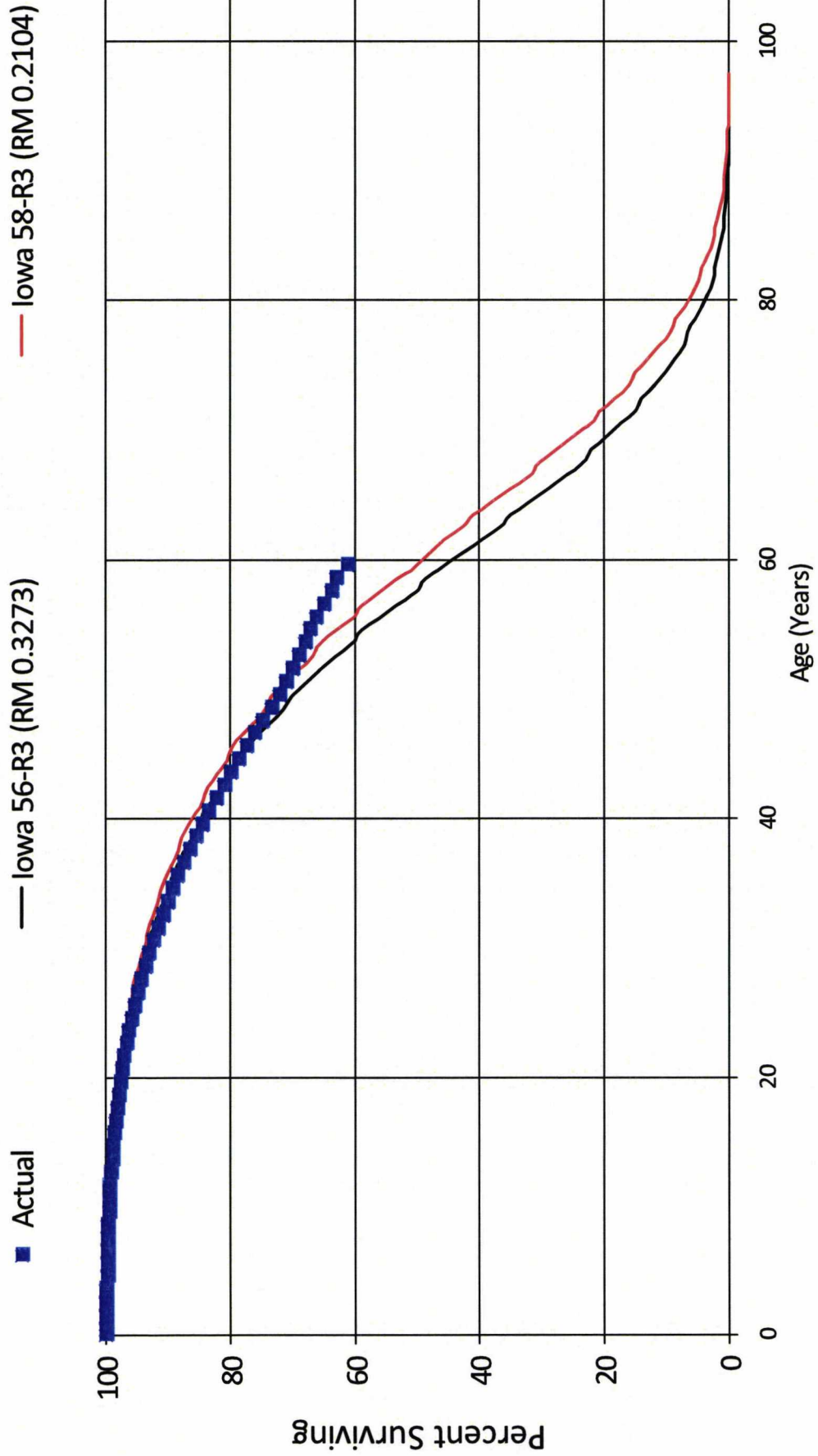
58.5	158,542	0	0.00000	1.00000	25.74
59.5	155,244	3,258	0.02099	0.97901	25.74
Totals:		1,786,499			

Intermountain Gas Company

Account 380.00 - Distribution - Services

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

Actual and Smooth Survivor Curves



Intermountain Gas Company

Account 380.00 - Distribution - Services

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	193,238,668	2,657	0.00001	0.99999	100.00
0.5	181,164,198	29,122	0.00016	0.99984	100.00
1.5	171,305,396	62,112	0.00036	0.99964	99.98
2.5	163,049,247	58,226	0.00036	0.99964	99.94
3.5	155,212,707	81,556	0.00053	0.99947	99.90
4.5	149,400,479	63,881	0.00043	0.99957	99.85
5.5	142,111,024	74,500	0.00052	0.99948	99.81
6.5	139,013,178	81,931	0.00059	0.99941	99.76
7.5	135,981,075	49,042	0.00036	0.99964	99.70
8.5	133,718,312	92,266	0.00069	0.99931	99.66
9.5	131,711,341	124,648	0.00095	0.99905	99.59
10.5	129,399,378	138,826	0.00107	0.99893	99.50
11.5	124,265,018	155,958	0.00126	0.99874	99.39
12.5	117,904,305	185,643	0.00157	0.99843	99.26
13.5	111,475,516	189,308	0.00170	0.99830	99.10
14.5	105,322,870	198,746	0.00189	0.99811	98.93
15.5	99,909,679	201,972	0.00202	0.99798	98.74
16.5	94,574,169	231,923	0.00245	0.99755	98.54
17.5	89,894,097	258,921	0.00288	0.99712	98.30
18.5	85,065,101	265,699	0.00312	0.99688	98.02
19.5	79,425,255	237,379	0.00299	0.99701	97.71
20.5	73,655,155	236,537	0.00321	0.99679	97.42
21.5	68,185,339	229,763	0.00337	0.99663	97.11
22.5	63,122,921	234,344	0.00371	0.99629	96.78
23.5	58,165,491	262,308	0.00451	0.99549	96.42
24.5	53,636,301	284,896	0.00531	0.99469	95.99
25.5	48,539,486	296,808	0.00611	0.99389	95.48
26.5	43,531,258	251,454	0.00578	0.99422	94.90

Intermountain Gas Company

Account 380.00 - Distribution - Services

	Placement Band - 1959 - 2019	Experience Band - 2016 - 2019		
27.5	39,678,309	265,879	0.00670	0.99330
28.5	36,261,929	248,568	0.00685	0.99315
29.5	33,569,831	244,879	0.00729	0.99271
30.5	31,434,299	241,702	0.00769	0.99231
31.5	29,712,016	229,982	0.00774	0.99226
32.5	28,060,892	236,125	0.00841	0.99159
33.5	26,338,042	237,398	0.00901	0.99099
34.5	24,632,524	249,736	0.01014	0.98986
35.5	23,101,830	249,685	0.01081	0.98919
36.5	21,765,874	231,644	0.01064	0.98936
37.5	20,709,742	238,873	0.01153	0.98847
38.5	19,763,804	235,960	0.01194	0.98806
39.5	18,778,538	252,609	0.01345	0.98655
40.5	17,765,041	251,850	0.01418	0.98582
41.5	17,026,516	242,544	0.01425	0.98575
42.5	16,425,260	245,527	0.01495	0.98505
43.5	15,765,386	241,261	0.01530	0.98470
44.5	14,900,112	235,680	0.01582	0.98418
45.5	13,990,099	233,416	0.01668	0.98332
46.5	12,960,095	214,143	0.01652	0.98348
47.5	11,926,987	235,719	0.01976	0.98024
48.5	10,971,389	182,906	0.01667	0.98333
49.5	10,187,044	152,019	0.01492	0.98508
50.5	9,565,381	132,168	0.01382	0.98618
51.5	9,125,745	129,635	0.01421	0.98579
52.5	8,304,484	123,001	0.01481	0.98519
53.5	7,316,794	95,718	0.01308	0.98692
54.5	6,299,015	98,281	0.01560	0.98440
55.5	5,451,505	93,570	0.01716	0.98284
56.5	4,670,727	89,626	0.01919	0.98081
57.5	3,947,655	54,131	0.01371	0.98629
				94.35
				93.72
				93.08
				92.40
				91.69
				90.98
				90.21
				89.40
				88.49
				87.53
				86.60
				85.60
				84.58
				83.44
				82.26
				81.09
				79.88
				78.66
				77.42
				76.13
				74.87
				73.39
				72.17
				71.09
				70.11
				69.11
				68.09
				67.20
				66.15
				65.01
				63.76

Intermountain Gas Company

Account 380.00 - Distribution - Services

	Placement Band - 1959 - 2019	Experience Band - 2016 - 2019		
58.5	3,391,150	88,001	0.02595	0.97405
59.5	2,869,877	41,422	0.01443	0.98557
Totals:		10,924,084		
				62.89
				61.26

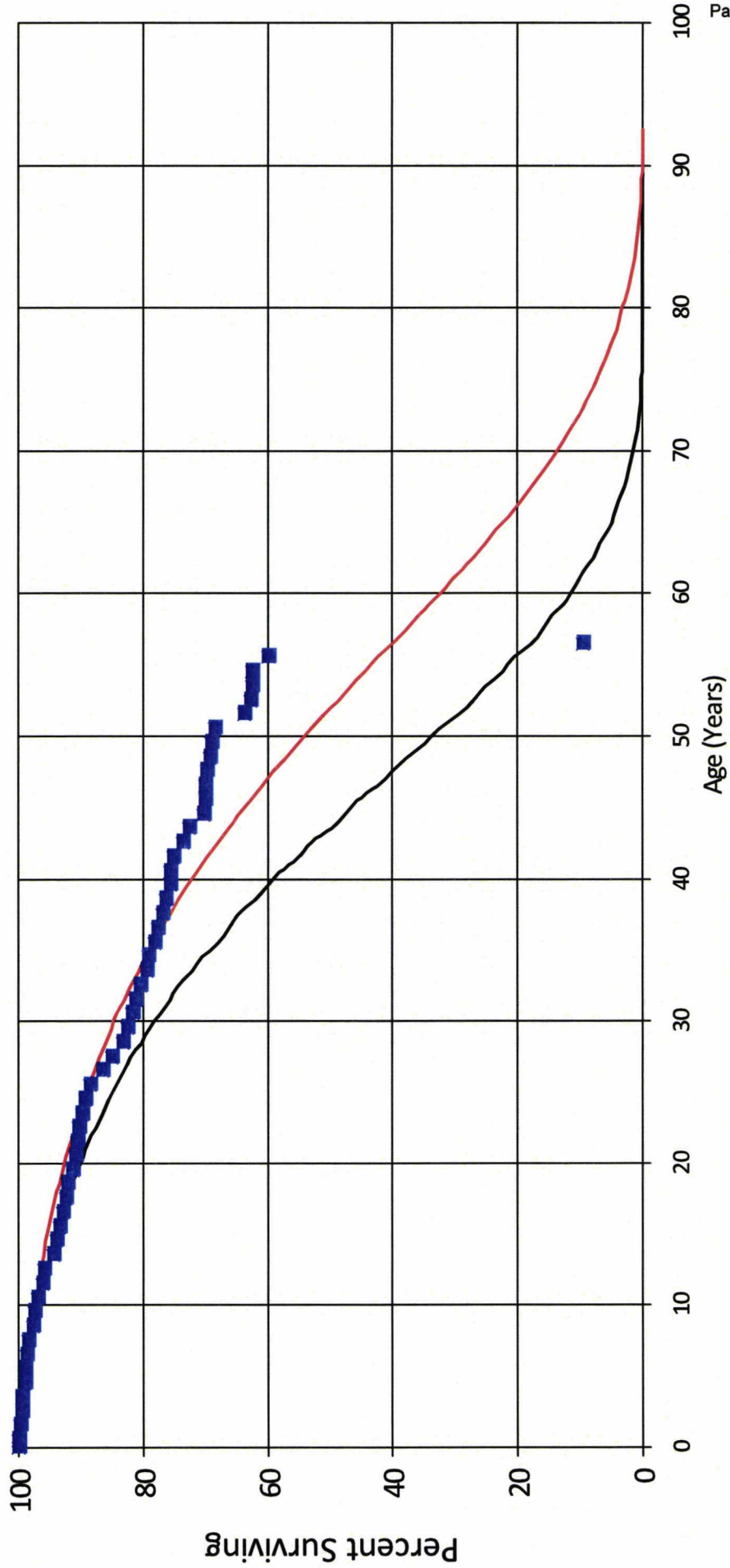
Intermountain Gas Company

Account 390.00 - General - Structures and Improvements

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

Actual and Smooth Survivor Curves

■ Actual — Iowa 42-R2 (RM 1.2673) — Iowa 50-R2 (RM 0.5666)



Intermountain Gas Company

Account 390.00 - General - Structures and Improvements

Placement Band - 1959 - 2019 Experience Band - 2016 - 2019

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	28,990,208	15,500	0.00053	0.99947	100.00
0.5	28,552,949	44,430	0.00156	0.99844	99.95
1.5	22,580,287	54,373	0.00241	0.99759	99.79
2.5	21,683,392	33,207	0.00153	0.99847	99.55
3.5	21,165,521	61,915	0.00293	0.99707	99.40
4.5	20,706,564	43,739	0.00211	0.99789	99.11
5.5	17,674,429	34,749	0.00197	0.99803	98.90
6.5	16,878,925	19,442	0.00115	0.99885	98.71
7.5	16,065,778	137,635	0.00857	0.99143	98.60
8.5	14,843,016	50,887	0.00343	0.99657	97.75
9.5	10,715,293	57,067	0.00533	0.99467	97.41
10.5	10,553,813	84,072	0.00797	0.99203	96.89
11.5	10,161,065	31,665	0.00312	0.99688	96.12
12.5	8,996,218	140,857	0.01566	0.98434	95.82
13.5	8,793,929	35,207	0.00400	0.99600	94.32
14.5	8,722,738	40,874	0.00469	0.99531	93.94
15.5	8,244,464	43,070	0.00522	0.99478	93.50
16.5	8,191,238	51,794	0.00632	0.99368	93.01
17.5	8,085,530	34,497	0.00427	0.99573	92.42
18.5	8,001,288	50,575	0.00632	0.99368	92.03
19.5	7,549,054	42,079	0.00557	0.99443	91.45
20.5	6,186,156	25,116	0.00406	0.99594	90.94
21.5	6,020,712	15,830	0.00263	0.99737	90.57
22.5	5,118,563	30,104	0.00588	0.99412	90.33
23.5	5,036,785	20,638	0.00410	0.99590	89.80
24.5	5,005,081	41,313	0.00825	0.99175	89.43
25.5	4,936,045	118,508	0.02401	0.97599	88.69
26.5	4,781,232	78,945	0.01651	0.98349	86.56

Intermountain Gas Company

Account 390.00 - General - Structures and Improvements

	Placement Band - 1959 - 2019		Experience Band - 2016 - 2019		
27.5	4,694,012	102,105	0.02175	0.97825	85.13
28.5	4,570,122	38,769	0.00848	0.99152	83.28
29.5	4,519,250	44,320	0.00981	0.99019	82.57
30.5	4,330,836	22,718	0.00525	0.99475	81.76
31.5	4,274,636	50,983	0.01193	0.98807	81.33
32.5	4,216,214	45,002	0.01067	0.98933	80.36
33.5	3,892,705	19,213	0.00494	0.99506	79.50
34.5	3,843,353	46,005	0.01197	0.98803	79.11
35.5	3,778,890	24,998	0.00662	0.99338	78.16
36.5	3,720,417	37,164	0.00999	0.99001	77.64
37.5	3,616,412	23,274	0.00644	0.99356	76.86
38.5	3,539,107	29,292	0.00828	0.99172	76.37
39.5	3,447,818	9,750	0.00283	0.99717	75.74
40.5	3,424,963	21,727	0.00634	0.99366	75.53
41.5	3,013,471	60,691	0.02014	0.97986	75.05
42.5	2,849,721	38,278	0.01343	0.98657	73.54
43.5	2,611,896	84,196	0.03224	0.96776	72.55
44.5	2,524,074	3,999	0.00158	0.99842	70.21
45.5	2,449,952	3,331	0.00136	0.99864	70.10
46.5	1,588,798	2,078	0.00131	0.99869	70.00
47.5	1,585,396	14,276	0.00900	0.99100	69.91
48.5	1,565,579	7,315	0.00467	0.99533	69.28
49.5	1,556,352	11,653	0.00749	0.99251	68.96
50.5	1,543,657	104,988	0.06801	0.93199	68.44
51.5	1,438,669	26,558	0.01846	0.98154	63.79
52.5	1,409,522	4,215	0.00299	0.99701	62.61
53.5	1,405,307	1,713	0.00122	0.99878	62.42
54.5	3,284	129	0.03928	0.96072	62.34
55.5	3,155	2,642	0.83740	0.16260	59.89
56.5	513	513	1.00000		9.74
Totals:		2,319,983			

DETAILED DEPRECIATION CALCULATIONS

(14 pages)

Intermountain Gas Company

Account #: 367.00 - Transmission - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2019

ALG - Remaining Life
Survivor Curve: R4
ASL: 63

Net Salvage: -35%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Average Age
					Net Book Value	Remaining Life	
1959	6,649,666.02	7,485,536	8,977,049	1.0000	0	10.47	0
1961	61,196.72	67,432	82,616	1.0000	0	11.58	0
1962	722,647.02	787,096	975,573	1.0000	0	12.17	0
1963	601,395.52	647,111	811,884	1.0000	0	12.79	0
1964	1,617,643.58	1,718,648	2,183,819	1.0000	0	13.42	0
1965	4,110,975.77	4,310,233	5,549,817	1.0000	0	14.07	0
1966	452,154.18	467,629	610,408	1.0000	0	14.74	0
1967	15,384.13	15,687	20,769	1.0000	0	15.41	0
1968	32,521.30	32,682	43,904	1.0000	0	16.10	0
1969	74,509.76	73,762	100,588	1.0000	0	16.80	0
1970	188,990.95	184,218	255,138	1.0000	0	17.51	0
1972	427,463.66	403,343	577,076	1.0000	0	18.97	0
1973	9,956.61	9,236	13,441	1.0000	0	19.71	0
1974	2,703,780.27	2,464,206	3,650,103	1.0000	0	20.47	0
1975	760,490.87	680,570	1,026,663	1.0000	0	21.24	0
1976	229,536.52	201,576	309,874	1.0000	0	22.02	0
1978	145,456.68	122,757	195,082	0.9935	1,285	23.62	54
1980	652,878.25	527,979	839,049	0.9520	42,336	25.26	1,676
1982	13,878.77	10,721	17,038	0.9094	1,698	26.95	63
1983	4,793.08	3,614	5,744	0.8877	727	27.81	26
1984	5,013.09	3,687	5,859	0.8657	909	28.68	32
1985	17,507.75	12,545	19,936	0.8435	3,699	29.56	125
1987	3,681.57	2,497	3,968	0.7984	1,002	31.35	32
1990	82,182.14	50,901	80,890	0.7291	30,056	34.10	882
1994	13,086.33	7,051	11,205	0.6343	6,461	37.86	171
1995	2,392,909.38	1,240,421	1,971,242	0.6102	1,259,186	38.81	32,446
1997	12,066.39	5,758	9,150	0.5617	7,140	40.73	175
1998	1,923,361.66	877,880	1,395,101	0.5373	1,201,438	41.70	28,812

Intermountain Gas Company

Account #: 367.00 - Transmission - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2019

ALG - Remaining Life
Survivor Curve: R4
ASL: 63
Net Salvage: -35%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1999	3,307,004.60	1,440,555	2,289,288	0.5128	2,175,169	42.67	50,975	20.5
2000	2,397,678.51	994,357	1,580,203	0.4882	1,656,663	43.65	37,956	19.5
2001	103,080.54	40,588	64,502	0.4635	74,657	44.62	1,673	18.5
2002	698,071.43	260,196	413,495	0.4388	528,901	45.61	11,597	17.5
2003	954,963.96	335,824	533,682	0.4140	755,519	46.59	16,217	16.5
2004	129,038.44	42,652	67,782	0.3891	106,420	47.57	2,237	15.5
2005	1,855,157.47	573,946	912,099	0.3642	1,592,364	48.56	32,790	14.5
2006	7,478,533.73	2,155,136	3,424,879	0.3392	6,671,142	49.55	134,630	13.5
2007	130,066.18	34,720	55,176	0.3142	120,413	50.54	2,382	12.5
2008	407,833.42	100,197	159,229	0.2892	391,346	51.53	7,594	11.5
2009	203,500.58	45,664	72,568	0.2641	202,158	52.53	3,849	10.5
2010	217,436.58	44,158	70,174	0.2391	223,365	53.52	4,173	9.5
2011	1,015,492.08	184,569	293,312	0.2140	1,077,603	54.52	19,766	8.5
2012	20,423,898.16	3,276,167	5,206,389	0.1888	22,365,873	55.51	402,885	7.5
2013	5,487,033.34	762,966	1,212,483	0.1637	6,195,012	56.51	109,625	6.5
2014	726,830.36	85,532	135,925	0.1385	845,296	57.51	14,699	5.5
2017	39,784.77	2,129	3,383	0.0630	50,326	60.50	832	2.5
TOTAL	69,500,532.12	32,794,132	46,237,555		47,588,163		918,372	

COMPOSITE ANNUAL ACCRUAL RATE

1.32%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR

0.67

COMPOSITE AVERAGE AGE (YEARS)

23.68

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)

40.98

Intermountain Gas Company

Account #: 376.00 - Distribution - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

ALG - Remaining Life
Survivor Curve: R3.5
ASL: 70

Net Salvage: -48%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Average	
					Net Book Remaining Value	Remaining Life		Accrual
1959	9,431,743.21	10,494,787	13,958,980	1.0000	0	17.37	0	60.5
1960	1,343,142.20	1,476,547	1,986,857	0.9995	994	18.00	55	59.5
1961	1,242,937.26	1,349,388	1,815,750	0.9871	23,797	18.65	1,276	58.5
1962	1,451,593.82	1,555,771	2,093,461	0.9744	54,898	19.31	2,843	57.5
1963	1,433,988.38	1,516,655	2,040,827	0.9616	81,476	19.98	4,079	56.5
1964	1,437,667.69	1,499,937	2,018,330	0.9486	109,419	20.65	5,298	55.5
1965	2,883,185.22	2,966,103	3,991,218	0.9353	275,896	21.34	12,927	54.5
1966	1,012,547.65	1,026,687	1,381,521	0.9219	117,050	22.04	5,310	53.5
1967	319,204.17	318,878	429,085	0.9083	43,337	22.75	1,905	52.5
1968	268,090.59	263,728	354,875	0.8944	41,899	23.47	1,785	51.5
1969	491,769.85	476,176	640,747	0.8804	87,073	24.20	3,598	50.5
1970	575,527.55	548,258	737,741	0.8661	114,040	24.94	4,572	49.5
1971	847,605.35	793,984	1,068,393	0.8517	186,063	25.69	7,241	48.5
1972	1,749,865.29	1,611,020	2,167,805	0.8371	421,996	26.46	15,951	47.5
1973	1,632,221.50	1,476,094	1,986,246	0.8222	429,442	27.23	15,773	46.5
1974	1,253,154.97	1,112,629	1,497,164	0.8072	357,505	28.01	12,765	45.5
1975	989,604.06	862,086	1,160,032	0.7920	304,582	28.80	10,577	44.5
1976	945,411.54	807,622	1,086,744	0.7767	312,465	29.60	10,558	43.5
1977	1,278,032.20	1,069,918	1,439,692	0.7611	451,795	30.40	14,859	42.5
1978	1,763,709.94	1,446,041	1,945,807	0.7454	664,484	31.22	21,283	41.5
1979	1,337,152.63	1,072,977	1,443,809	0.7296	535,177	32.05	16,700	40.5
1980	1,311,956.74	1,029,615	1,385,461	0.7135	556,235	32.88	16,916	39.5
1981	1,485,795.24	1,139,609	1,533,469	0.6974	665,508	33.72	19,735	38.5
1982	978,573.03	732,967	986,288	0.6810	462,000	34.57	13,363	37.5
1983	923,174.93	674,738	907,934	0.6645	458,365	35.43	12,937	36.5
1984	1,258,438.85	896,755	1,206,683	0.6479	655,807	36.30	18,068	35.5
1985	1,378,236.06	956,703	1,287,350	0.6311	752,440	37.17	20,244	34.5
1986	1,193,898.94	806,557	1,085,311	0.6142	681,660	38.05	17,916	33.5

Intermountain Gas Company

Account #: 376.00 - Distribution - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2019

ALG - Remaining Life
Survivor Curve: R3.5
ASL: 70

Net Salvage: -48%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Average Accrual	Annual Average Age
					Net Book Remaining Value	Remaining Life		
1987	1,147,963.02	754,016	1,014,611	0.5972	684,374	38.93	17,578	32.5
1988	912,410.07	582,093	783,270	0.5800	567,097	39.83	14,240	31.5
1989	1,211,131.72	749,648	1,008,734	0.5628	783,741	40.72	19,245	30.5
1990	2,573,939.69	1,543,969	2,077,580	0.5454	1,731,851	41.63	41,602	29.5
1991	2,369,915.09	1,375,971	1,851,520	0.5279	1,655,954	42.54	38,928	28.5
1992	3,894,080.21	2,185,510	2,940,844	0.5103	2,822,394	43.45	64,950	27.5
1993	3,783,595.93	2,049,843	2,758,290	0.4926	2,841,432	44.38	64,031	26.5
1994	4,366,762.16	2,280,282	3,068,370	0.4748	3,394,438	45.30	74,929	25.5
1995	4,127,059.38	2,073,931	2,790,702	0.4569	3,317,346	46.23	71,754	24.5
1996	4,466,986.12	2,156,389	2,901,658	0.4389	3,709,481	47.17	78,644	23.5
1997	5,740,770.94	2,657,269	3,575,648	0.4208	4,920,693	48.11	102,286	22.5
1998	3,510,206.38	1,554,747	2,092,083	0.4027	3,103,023	49.05	63,261	21.5
1999	7,329,408.12	3,099,505	4,170,725	0.3845	6,676,799	50.00	133,540	20.5
2000	4,391,075.49	1,768,611	2,379,861	0.3662	4,118,931	50.95	80,843	19.5
2001	3,161,687.15	1,209,608	1,627,661	0.3478	3,051,636	51.90	58,793	18.5
2002	3,401,826.92	1,232,583	1,658,576	0.3294	3,376,128	52.86	63,866	17.5
2003	3,938,164.54	1,346,853	1,812,339	0.3109	4,016,145	53.82	74,616	16.5
2004	3,844,394.20	1,236,416	1,663,733	0.2924	4,025,970	54.79	73,482	15.5
2005	4,748,593.57	1,430,124	1,924,389	0.2738	5,103,530	55.76	91,534	14.5
2006	6,042,680.77	1,695,979	2,282,126	0.2552	6,661,041	56.73	117,426	13.5
2007	8,122,691.77	2,112,832	2,843,048	0.2365	9,178,535	57.70	159,081	12.5
2008	5,654,771.37	1,354,383	1,822,471	0.2178	6,546,591	58.67	111,580	11.5
2009	1,945,298.46	425,762	572,910	0.1990	2,306,132	59.65	38,662	10.5
2010	753,639.47	149,352	200,970	0.1802	914,416	60.63	15,083	9.5
2011	2,268,012.33	402,452	541,543	0.1613	2,815,115	61.61	45,695	8.5
2012	3,571,382.31	559,565	752,956	0.1425	4,532,690	62.59	72,419	7.5
2013	4,380,943.55	595,281	801,017	0.1235	5,682,780	63.57	89,389	6.5
2014	6,100,681.28	701,873	944,448	0.1046	8,084,561	64.56	125,228	5.5

Intermountain Gas Company

Account #: 376.00 - Distribution - Mains

ALG - Remaining Life
Survivor Curve: R3.5
ASL: 70

Net Salvage: -48%
Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2019

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Remaining Value	ALG Remaining Life	Annual Accrual	Average Age
2015	9,150,491.32	861,846	1,159,708	0.0856	12,383,019	65.55	188,923	4.5
2016	10,450,824.48	766,031	1,030,779	0.0666	14,436,441	66.53	216,981	3.5
2017	11,232,454.71	588,392	791,746	0.0476	15,832,287	67.52	234,475	2.5
2018	13,933,260.36	438,157	589,588	0.0286	20,031,637	68.51	292,379	1.5
2019	17,475,319.33	183,282	246,625	0.0095	25,616,847	69.50	368,567	0.5
TOTAL	212,220,651.07	82,104,785	110,318,107		203,768,457		3,592,543	

COMPOSITE ANNUAL ACCRUAL RATE

1.69%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR

0.52

COMPOSITE AVERAGE AGE (YEARS)

19.51

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)

51.70

Intermountain Gas Company

Account #: 378.00 - Measure and Reg Station Equipment - General

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2019

ALG - Remaining Life
Survivor Curve: R1.5
ASL: 43

Net Salvage: -25%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Average Accrual	Annual Average Age
					Net Book Remaining Value	Life		
1959	151,986.68	157,929	173,024	0.9107	16,959	7.26	2,338	60.5
1960	3,297.38	3,397	3,722	0.9029	400	7.56	53	59.5
1961	11,455.38	11,698	12,816	0.8950	1,503	7.87	191	58.5
1962	3,677.43	3,721	4,077	0.8869	520	8.19	63	57.5
1964	4,156.18	4,127	4,521	0.8702	674	8.84	76	55.5
1965	63,558.45	62,480	68,452	0.8616	10,997	9.18	1,197	54.5
1966	57,801.59	56,236	61,611	0.8527	10,641	9.53	1,116	53.5
1968	133.27	127	139	0.8343	28	10.26	3	51.5
1970	19,584.08	18,206	19,947	0.8148	4,534	11.02	411	49.5
1972	43,094.48	39,050	42,782	0.7942	11,086	11.83	937	47.5
1973	27,954.76	24,989	27,377	0.7835	7,566	12.25	618	46.5
1974	66,073.55	58,230	63,796	0.7724	18,796	12.68	1,482	45.5
1975	69,433.64	60,293	66,055	0.7611	20,737	13.13	1,580	44.5
1977	18,597.97	15,648	17,144	0.7375	6,103	14.06	434	42.5
1978	4,951.20	4,097	4,488	0.7252	1,701	14.54	117	41.5
1979	5,216.91	4,242	4,647	0.7126	1,874	15.03	125	40.5
1980	38,987.71	31,124	34,099	0.6997	14,635	15.54	942	39.5
1981	116,230.09	91,036	99,738	0.6865	45,550	16.06	2,837	38.5
1982	27,339.94	20,992	22,999	0.6730	11,176	16.59	674	37.5
1983	24,145.95	18,160	19,895	0.6592	10,287	17.13	601	36.5
1984	14,565.75	10,720	11,745	0.6450	6,463	17.68	365	35.5
1986	36,290.47	25,504	27,942	0.6160	17,421	18.82	925	33.5
1987	10,557.54	7,239	7,931	0.6010	5,266	19.41	271	32.5
1988	33,672.12	22,502	24,653	0.5857	17,437	20.01	871	31.5
1989	41,400.84	26,934	29,509	0.5702	22,242	20.62	1,079	30.5
1990	48,293.03	30,548	33,468	0.5544	26,899	21.24	1,266	29.5
1991	46,754.57	28,718	31,463	0.5384	26,980	21.87	1,234	28.5
1992	20,517.32	12,221	13,389	0.5221	12,258	22.51	545	27.5

Intermountain Gas Company

Account #: 378.00 - Measure and Reg Station Equipment - General

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

ALG - Remaining Life
Survivor Curve: R1.5
ASL: 43

Net Salvage: -25%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Average Age
					Net Book Value	Remaining Life	
1993	69,356.09	40,002	43,825	0.5055	42,870	23.16	1,851
1994	83,353.41	46,478	50,921	0.4887	53,271	23.82	2,237
1995	54,266.04	29,206	31,997	0.4717	35,835	24.49	1,463
1996	62,915.41	32,623	35,741	0.4545	42,904	25.16	1,705
1997	154,802.07	77,184	84,561	0.4370	108,942	25.85	4,215
1998	270,921.51	129,621	142,011	0.4193	196,641	26.54	7,409
1999	320,445.58	146,781	160,810	0.4015	239,747	27.24	8,800
2000	67,997.53	29,745	32,588	0.3834	52,409	27.95	1,875
2002	46,912.11	18,558	20,332	0.3467	38,308	29.39	1,303
2003	61,483.61	23,018	25,218	0.3281	51,636	30.12	1,714
2004	59,009.91	20,829	22,820	0.3094	50,942	30.86	1,651
2005	241,875.21	80,154	87,815	0.2904	214,529	31.60	6,789
2006	191,639.89	59,336	65,008	0.2714	174,542	32.35	5,396
2007	140,992.45	40,564	44,441	0.2522	131,800	33.10	3,981
2008	405,485.99	107,699	117,993	0.2328	388,864	33.86	11,483
2009	475,862.48	115,801	126,869	0.2133	467,959	34.63	13,514
2010	36,212.59	8,001	8,765	0.1936	36,500	35.40	1,031
2011	167,369.60	33,200	36,373	0.1739	172,839	36.18	4,778
2012	1,851,493.36	325,165	356,245	0.1539	1,958,122	36.96	52,982
2013	649,516.96	99,202	108,684	0.1339	703,212	37.75	18,630
2014	1,236,252.40	160,314	175,636	0.1137	1,369,679	38.54	35,540
2015	476,550.14	50,735	55,585	0.0933	540,103	39.34	13,730
2016	1,060,095.08	88,092	96,512	0.0728	1,228,607	40.14	30,607
2017	1,114,554.98	66,397	72,744	0.0522	1,320,450	40.95	32,245
2018	1,165,557.60	41,832	45,831	0.0315	1,411,116	41.77	33,787
2019	1,560,383.32	18,814	20,612	0.0106	1,929,867	42.59	45,318

Intermountain Gas Company

Account #: 378.00 - Measure and Reg Station Equipment - General

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2019

ALG - Remaining Life
 Survivor Curve: R1.5
 ASL: 43
 Net Salvage: -25%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Average Age
					Net Book Value	Remaining Life	
TOTAL	13,035,033.60	2,739,519	3,001,364		13,292,428	366,384	
COMPOSITE ANNUAL ACCRUAL RATE				2.81%			
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.23			
COMPOSITE AVERAGE AGE (YEARS)				9.70			
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				35.77			

Intermountain Gas Company

Account #: 380.00 - Distribution - Services

ALG - Remaining Life
Survivor Curve: R3
ASL: 58

Net Salvage: -74%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		
					Net Book Value	Remaining Life	Annual Average Accrual
1959	2,828,455.61	4,023,510	4,675,658	0.9500	245,855	10.58	23,231
1960	433,271.45	610,655	709,632	0.9413	44,260	11.02	4,016
1961	502,374.51	701,224	814,881	0.9322	59,251	11.47	5,165
1962	633,446.46	875,254	1,017,119	0.9228	85,078	11.94	7,124
1963	687,207.88	939,512	1,091,792	0.9131	103,949	12.43	8,364
1964	749,228.37	1,013,011	1,177,205	0.9030	126,453	12.93	9,779
1965	922,060.96	1,232,357	1,432,103	0.8926	172,283	13.45	12,810
1966	864,689.01	1,141,788	1,326,854	0.8819	177,705	13.98	12,707
1967	691,626.10	901,828	1,048,001	0.8708	155,429	14.54	10,693
1968	307,468.26	395,691	459,826	0.8595	75,169	15.10	4,977
1969	469,644.12	596,204	692,839	0.8478	124,342	15.68	7,928
1970	601,439.32	752,731	874,737	0.8359	171,767	16.28	10,550
1971	719,879.56	887,752	1,031,643	0.8236	220,947	16.89	13,079
1972	818,964.34	994,574	1,155,779	0.8111	269,219	17.52	15,367
1973	796,587.93	952,105	1,106,427	0.7983	279,636	18.16	15,399
1974	674,332.64	792,761	921,255	0.7852	252,084	18.81	13,400
1975	624,013.51	721,137	838,022	0.7718	247,762	19.48	12,720
1976	414,346.37	470,407	546,652	0.7582	174,310	20.16	8,648
1977	358,712.88	399,805	464,607	0.7444	159,553	20.85	7,653
1978	486,673.84	532,165	618,421	0.7303	228,392	21.55	10,598
1979	760,888.76	815,721	947,937	0.7160	376,009	22.26	16,888
1980	749,305.74	787,009	914,571	0.7015	389,221	22.99	16,930
1981	707,064.35	727,029	844,869	0.6867	385,423	23.73	16,245
1982	824,487.85	829,315	963,734	0.6718	470,875	24.47	19,242
1983	1,086,270.93	1,068,000	1,241,106	0.6566	649,006	25.23	25,726
1984	1,280,958.74	1,229,962	1,429,320	0.6413	799,549	25.99	30,759
1985	1,468,119.31	1,375,495	1,598,441	0.6257	956,086	26.77	35,715
1986	1,486,725.86	1,357,913	1,578,009	0.6100	1,008,894	27.55	36,614

Intermountain Gas Company

Account #: 380.00 - Distribution - Services

ALG - Remaining Life
Survivor Curve: R3
ASL: 58

Net Salvage: -74%
Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG			
					Net Book Value	Remaining Life	Annual Average Accrual	
1987	1,421,141.83	1,264,153	1,469,053	0.5941	1,003,734	28.35	35,406	32.5
1988	1,480,581.27	1,281,317	1,488,999	0.5780	1,087,213	29.15	37,294	31.5
1989	1,890,652.82	1,590,115	1,847,847	0.5617	1,441,889	29.97	48,119	30.5
1990	2,443,529.61	1,994,928	2,318,274	0.5453	1,933,467	30.79	62,803	29.5
1991	3,150,501.01	2,493,682	2,897,869	0.5286	2,584,002	31.62	81,731	28.5
1992	3,601,495.37	2,760,067	3,207,431	0.5118	3,059,171	32.45	94,261	27.5
1993	4,711,420.46	3,491,052	4,056,897	0.4949	4,140,974	33.30	124,351	26.5
1994	4,811,918.95	3,442,214	4,000,143	0.4778	4,372,595	34.15	128,022	25.5
1995	4,266,882.00	2,941,894	3,418,729	0.4605	4,005,646	35.02	114,389	24.5
1996	4,723,086.86	3,133,129	3,640,960	0.4430	4,577,211	35.89	127,542	23.5
1997	4,832,654.01	3,078,591	3,577,583	0.4255	4,831,235	36.77	131,407	22.5
1998	5,233,279.05	3,194,887	3,712,729	0.4077	5,393,177	37.65	143,244	21.5
1999	5,532,721.53	3,229,578	3,753,042	0.3898	5,873,894	38.54	152,400	20.5
2000	5,374,146.19	2,992,067	3,477,034	0.3718	5,873,980	39.44	148,929	19.5
2001	4,570,074.72	2,420,250	2,812,535	0.3537	5,139,395	40.35	127,379	18.5
2002	4,448,148.72	2,233,945	2,596,033	0.3354	5,143,746	41.26	124,669	17.5
2003	5,133,537.87	2,436,703	2,831,655	0.3170	6,100,701	42.18	144,642	16.5
2004	5,214,444.63	2,330,517	2,708,258	0.2985	6,364,876	43.10	147,670	15.5
2005	5,963,337.74	2,498,876	2,903,905	0.2799	7,472,302	44.03	169,702	14.5
2006	6,243,145.57	2,440,867	2,836,493	0.2611	8,026,580	44.97	178,496	13.5
2007	6,204,755.29	2,250,743	2,615,553	0.2423	8,180,721	45.91	178,196	12.5
2008	4,995,533.16	1,670,401	1,941,147	0.2233	6,751,081	46.85	144,087	11.5
2009	2,187,315.51	669,036	777,477	0.2043	3,028,452	47.80	63,351	10.5
2010	1,914,704.72	530,806	616,842	0.1851	2,714,745	48.76	55,677	9.5
2011	2,213,720.88	550,024	639,174	0.1659	3,212,700	49.72	64,618	8.5
2012	2,950,172.14	647,807	752,807	0.1467	4,380,493	50.68	86,433	7.5
2013	3,023,346.38	576,220	669,616	0.1273	4,591,006	51.65	88,892	6.5
2014	7,225,574.06	1,166,908	1,356,045	0.1079	11,216,453	52.62	213,173	5.5

Intermountain Gas Company

Account #: 380.00 - Distribution - Services

ALG - Remaining Life
Survivor Curve: R3
ASL: 58

Net Salvage: -74%
Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Average Age
					Net Book Remaining Value	Remaining Life	
2015	5,730,672.49	758,239	881,138	0.0884	9,090,232	53.59	169,627
2016	7,778,313.94	801,492	931,402	0.0688	12,602,865	54.57	230,969
2017	8,194,036.90	603,790	701,655	0.0492	13,555,970	55.54	244,059
2018	9,829,679.73	435,062	505,578	0.0296	16,598,064	56.52	293,643
2019	12,071,812.46	178,278	207,174	0.0099	20,797,780	57.51	361,652
TOTAL	182,314,582.53	89,212,556	103,672,518		213,554,856		4,929,161

COMPOSITE ANNUAL ACCRUAL RATE

2.70%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR

0.57

COMPOSITE AVERAGE AGE (YEARS)

17.86

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)

41.69

Intermountain Gas Company

Account #: 390.00 - General - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2019

ALG - Remaining Life
Survivor Curve: R2
ASL: 50
Net Salvage: 5%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Average Accrual	Annual Average Age
					Net Book Remaining Value	Life		
1965	1,400,309.78	1,015,983	1,330,294	1.0000	0	11.81	0	54.5
1967	2,589.66	1,836	2,460	1.0000	0	12.68	0	52.5
1969	1,041.60	720	990	1.0000	0	13.60	0	50.5
1970	1,912.25	1,305	1,817	1.0000	0	14.07	0	49.5
1971	5,540.26	3,731	5,263	1.0000	0	14.56	0	48.5
1972	1,324.81	879	1,259	1.0000	0	15.06	0	47.5
1973	857,822.90	561,142	814,932	1.0000	0	15.57	0	46.5
1974	70,123.17	45,174	66,617	1.0000	0	16.09	0	45.5
1975	3,625.46	2,299	3,444	1.0000	0	16.63	0	44.5
1976	199,547.05	124,448	189,570	1.0000	0	17.18	0	43.5
1977	103,058.71	63,179	97,906	1.0000	0	17.73	0	42.5
1978	389,764.43	234,721	370,276	1.0000	0	18.30	0	41.5
1979	13,105.93	7,748	12,451	1.0000	0	18.89	0	40.5
1980	61,996.33	35,952	58,897	1.0000	0	19.48	0	39.5
1981	54,031.29	30,714	51,330	1.0000	0	20.08	0	38.5
1982	66,840.73	37,214	63,499	1.0000	0	20.70	0	37.5
1983	33,475.39	18,240	31,802	1.0000	0	21.32	0	36.5
1984	18,457.45	9,834	17,535	1.0000	0	21.96	0	35.5
1985	30,139.68	15,688	28,633	1.0000	0	22.60	0	34.5
1986	278,507.20	141,496	264,582	1.0000	0	23.26	0	33.5
1987	7,438.83	3,685	7,042	0.9965	25	23.93	1	32.5
1988	33,481.85	16,156	30,874	0.9706	934	24.60	38	31.5
1989	144,093.77	67,653	129,281	0.9444	7,609	25.29	301	30.5
1990	12,103.82	5,523	10,554	0.9178	945	25.98	36	29.5
1991	21,784.91	9,649	18,438	0.8909	2,258	26.69	85	28.5
1992	8,274.44	3,553	6,789	0.8636	1,072	27.40	39	27.5
1993	36,304.54	15,089	28,833	0.8360	5,656	28.13	201	26.5
1994	27,723.47	11,137	21,282	0.8080	5,056	28.86	175	25.5

Intermountain Gas Company

ALG - Remaining Life
Survivor Curve: R2
ASL: 50

Net Salvage: 5%

Truncation Year:

Account #: 390.00 - General - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2019

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG			
					Net Book Value	Remaining Life	Annual Average Accrual Age	
1995	11,065.67	4,290	8,197	0.7798	2,315	29.60	78	24.5
1996	51,674.22	19,296	36,874	0.7512	12,216	30.35	403	23.5
1997	886,319.41	318,230	608,118	0.7222	233,886	31.10	7,520	22.5
1998	140,327.26	48,344	92,383	0.6930	40,928	31.87	1,284	21.5
1999	1,320,819.60	435,642	832,486	0.6635	422,292	32.64	12,938	20.5
2000	401,659.30	126,520	241,772	0.6336	139,804	33.42	4,183	19.5
2001	49,745.00	14,924	28,519	0.6035	18,738	34.21	548	18.5
2002	53,914.03	15,360	29,352	0.5731	21,867	35.01	625	17.5
2003	10,155.11	2,738	5,232	0.5424	4,415	35.81	123	16.5
2004	437,400.12	111,201	212,499	0.5114	203,031	36.62	5,544	15.5
2005	35,984.55	8,589	16,414	0.4801	17,771	37.44	475	14.5
2006	61,431.91	13,701	26,182	0.4486	32,178	38.26	841	13.5
2007	1,133,181.89	234,839	448,763	0.4169	627,760	39.09	16,058	12.5
2008	308,675.90	59,055	112,850	0.3848	180,392	39.93	4,518	11.5
2009	104,412.94	18,301	34,971	0.3526	64,221	40.78	1,575	10.5
2010	4,076,836.12	648,647	1,239,525	0.3200	2,633,469	41.63	63,265	9.5
2011	1,085,127.47	154,979	296,155	0.2873	734,717	42.48	17,294	8.5
2012	793,704.44	100,340	191,744	0.2543	562,276	43.35	12,972	7.5
2013	760,755.17	83,611	159,776	0.2211	562,941	44.22	12,732	6.5
2014	2,988,395.56	278,762	532,697	0.1876	2,306,278	45.09	51,148	5.5
2015	397,042.17	30,393	58,080	0.1540	319,110	45.97	6,942	4.5
2016	484,663.94	28,941	55,304	0.1201	405,127	46.86	8,646	3.5
2017	842,522.33	36,038	68,866	0.0860	731,530	47.75	15,320	2.5
2018	5,928,231.87	152,565	291,543	0.0518	5,340,277	48.65	109,779	1.5
2019	421,758.97	3,627	6,932	0.0173	393,739	49.55	7,947	0.5

Intermountain Gas Company

Account #: 390.00 - General - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2019

ALG - Remaining Life
Survivor Curve: R2
ASL: 50
Net Salvage: 5%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Remaining Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	26,670,224.66	5,433,682	9,301,881	1.36%	16,034,832		363,633	
COMPOSITE ANNUAL ACCRUAL RATE				0.35				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				13.35				
COMPOSITE AVERAGE AGE (YEARS)				39.28				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)								

SETTLEMENT EXHIBIT NO. 3

CASE NO. INT-G-21-01

STIPULATION AND SETTLEMENT

LNG Plant Account Detail

(6 pages)

Intermountain Gas Company
LNG Plant Account Detail
Settlement
As of December 31, 2019

Line Number	Account	Investment 12/31/2019	Low Curve	Service Life	Age	Remaining Life	Total Life	Weighted Service Life	Weighted Remaining Life	Weighted Total Life	Net Salvage	Weighted Net Salvage	Theoretical Reserve	Accumulated Reserve 12/31/2019	Remaining Life Rate	Remaining Life Accruals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
								(b)/(d)	(f)/(h)	(b)/(g)	(l)	(m)	(n)	(o)	(p)	(q)
1	Nampa LNG															
2	361 - Structures & Improvements	\$ 7,471,405	85.0	38.0	6.4	32.0	38.4	\$ 196,616	\$ 47,667,561	\$ 194,771	-17.0%	\$ (1,270,139)	\$ 1,385,933	\$ 942,587	4.06%	\$ 303,325
3	362 - Gas Holders	3,158,387	R3.5	35.0	30.6	13.4	44.0	90,240	96,709,820	71,749	-17.0%	(536,926)	2,290,438	2,358,983	2.52%	79,459
4	363 - Compressor Equipment	8,434,789	S4	47.0	11.7	36.0	47.7	179,464	98,265,295	6,467,883	-17.0%	(1,433,914)	2,301,131	2,846,579	2.04%	172,033
5	363 - Liquefaction Equipment	3,591,339	S4	47.0	15.5	32.7	48.2	76,411	55,737,575	2,500,168	-17.0%	(610,528)	1,276,488	2,322,318	1.28%	46,083
6	363 - Measuring & Regulating Equipment	172,132	S4	47.0	14.1	33.7	47.8	3,662	2,433,944	123,863	-17.0%	(29,262)	57,156	131,370	1.05%	1,806
7	363 - Purification Equipment	1,295,995	S4	47.0	20.0	29.3	49.3	27,574	25,919,905	807,267	-17.0%	(220,319)	571,640	870,016	1.12%	14,512
8	363 - Vaporization Equipment	1,877,545	S4	47.0	23.6	26.0	49.6	39,948	44,272,508	1,040,246	-17.0%	(319,183)	979,435	1,086,521	1.76%	32,985
9	Subtotal 363	15,371,800	S4	47.0	14.7	33.4	48.2	327,059	226,629,227	10,938,927	-17.0%	(2,613,206)	5,185,650	7,260,804		267,419
10	Total Nampa LNG	\$ 26,001,592						\$ 613,815	\$ 371,006,606	\$ 16,435,923		\$ (4,420,271)	\$ 8,652,219	\$ 10,562,374		\$ 650,203
11	Reburb LNG															
12	361 - Structures & Improvements	\$ 1,864,465	R3.0	22.0	9.4	13.3	22.6	\$ 64,746	\$ 17,507,324	\$ 1,128,843	-22.0%	\$ (410,162)	\$ 897,746	\$ 1,372,291	3.41%	\$ 63,561
13	362 - Gas Holders	1,578,228	85.0	22.0	11.5	10.5	22.0	71,738	18,149,626	753,249	-22.0%	(347,210)	1,006,474	1,030,876	5.40%	85,196
14	363 - Compressor Equipment															
15	363 - Liquefaction Equipment															
16	363 - Measuring & Regulating Equipment	655,656	R4.0	22.0	11.5	10.8	22.3	29,803	7,540,049	322,170	-22.0%	(144,244)	406,766	478,171	4.54%	29,755
17	363 - Purification Equipment	1,091,437	R4.0	22.0	11.4	10.9	22.3	49,611	12,420,557	542,248	-22.0%	(240,116)	670,126	653,624	5.69%	62,048
18	363 - Vaporization Equipment	1,747,094	R4.0	22.0	11.4	10.9	22.3	79,414	19,960,606	864,418	-22.0%	(384,360)	1,076,892	1,131,795		91,803
19	Subtotal 363															
20	Total Reburb LNG	\$ 5,185,787						\$ 235,900	\$ 55,617,556	\$ 2,746,510		\$ (1,141,759)	\$ 2,961,112	\$ 3,554,962		\$ 240,560
21	Total LNG Facilities	\$ 31,191,379						\$ 849,815	\$ 426,624,164	\$ 21,182,433		\$ (6,562,029)	\$ 11,833,331	\$ 14,097,336		\$ 890,763

Intermountain Gas Company

Account #: 363.4 - Compressor Equipment - Nampa

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2019

ALG - Remaining Life
Survivor Curve: S4
ASL: 47
Net Salvage: -17%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Average Age
					Net Book Value	Remaining Life	
1974	794,738.83	787,988	929,844	1.0000	0	7.17	0
1975	33,943.22	33,295	39,714	1.0000	0	7.60	0
1976	41,469.22	40,210	48,519	1.0000	0	8.05	0
1977	78,784.53	75,446	92,178	1.0000	0	8.53	0
1978	12,320.36	11,641	14,415	1.0000	0	9.04	0
1980	214,409.82	196,592	250,569	0.9988	291	10.17	29
1981	861.77	777	990	0.9822	18	10.78	2
1982	8,796.16	7,789	9,928	0.9647	364	11.43	32
2001	450,240.75	207,335	264,261	0.5017	262,520	28.50	9,211
2002	42,018.76	18,304	23,330	0.4746	25,832	29.50	876
2004	21,636.34	8,348	10,640	0.4203	14,674	31.50	466
2005	263,541.52	95,127	121,245	0.3932	187,098	32.50	5,757
2007	12,544.93	3,904	4,975	0.3390	9,702	34.50	281
2009	404,287.68	105,674	134,688	0.2847	338,329	36.50	9,269
2014	3,615,285.56	494,986	630,890	0.1492	3,598,994	41.50	86,723
2015	45,426.45	5,089	6,486	0.1220	46,663	42.50	1,098
2016	2,394,483.41	208,626	265,906	0.0949	2,535,640	43.50	58,291
TOTAL	8,434,789.31	2,301,131	2,848,579		7,020,124		172,033

COMPOSITE ANNUAL ACCRUAL RATE

2.04%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR

0.34

COMPOSITE AVERAGE AGE (YEARS)

11.65

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)

36.04

Intermountain Gas Company

Account #: 363.5 - Liquefaction Equipment - Nampa

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2019

ALG - Remaining Life
Survivor Curve: S4
ASL: 47
Net Salvage: -17%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Remaining Value	ALG		Annual Average Age
						Remaining Life	Accrual	
1974	786,323.41	779,644	919,998	1.0000	0	7.17	0	45.5
1976	3,213.78	3,116	3,760	1.0000	0	8.05	0	43.5
1980	682.87	626	799	1.0000	0	10.17	0	39.5
1989	3,964.75	2,971	4,639	1.0000	0	16.90	0	30.5
2006	75,896.00	25,506	72,497	0.8164	16,302	33.50	487	13.5
2009	834,782.51	218,198	620,194	0.6350	356,501	36.50	9,767	10.5
2010	51,986.05	12,294	34,944	0.5745	25,879	37.50	690	9.5
2011	184,655.42	39,072	111,057	0.5140	104,990	38.50	2,727	8.5
2012	196,404.44	36,669	104,226	0.4536	125,567	39.50	3,179	7.5
2013	315,334.28	51,024	145,027	0.3931	223,914	40.50	5,529	6.5
2014	92,546.59	12,671	36,015	0.3326	72,264	41.50	1,741	5.5
2015	617,583.38	69,182	196,641	0.2721	525,932	42.50	12,375	4.5
2016	177,287.02	15,447	43,905	0.2117	163,521	43.50	3,759	3.5
2017	67,025.39	4,171	11,856	0.1512	66,564	44.50	1,496	2.5
2018	145,037.87	5,416	15,394	0.0907	154,301	45.50	3,391	1.5
2019	38,614.83	481	1,366	0.0302	43,813	46.50	942	0.5
TOTAL	3,591,338.59	1,276,488	2,322,318		1,879,548		46,083	

COMPOSITE ANNUAL ACCRUAL RATE

1.28%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR

0.65

COMPOSITE AVERAGE AGE (YEARS)

15.52

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)

32.72

Intermountain Gas Company

Account #: 363 - Measuring & Regulating Equipment - Nampa

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

ALG - Remaining Life
Survivor Curve: S4
ASL: 47

Net Salvage: -17%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Remaining Value	ALG		Annual Accrual	Average Age
						Remaining Life	Life		
1974	24,223.76	24,018	28,342	1.0000	0	7.17	0	0	45.5
2008	36,079.81	10,329	32,113	0.7607	10,101	35.50	285	285	11.5
2009	51,595.43	13,486	41,929	0.6946	18,438	36.50	505	505	10.5
2013	50,857.55	8,229	25,585	0.4300	33,918	40.50	837	837	6.5
2014	1,761.40	241	750	0.3638	1,311	41.50	32	32	5.5
2015	7,613.88	853	2,652	0.2977	6,256	42.50	147	147	4.5
TOTAL	172,131.83	57,156	131,370		70,024		1,806		

COMPOSITE ANNUAL ACCRUAL RATE

1.05%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR

0.76

COMPOSITE AVERAGE AGE (YEARS)

14.14

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)

33.66

Intermountain Gas Company

Account #: 363.7 - Purifications Equipment - Nampa

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

ALG - Remaining Life
Survivor Curve: S4
ASL: 47
Net Salvage: -17%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Remaining Value	ALG Remaining Life	Annual Accrual	Average Age
1974	518,545.83	514,141	606,699	1.0000	0	7.17	0	45.5
1976	3,206.71	3,109	3,752	1.0000	0	8.05	0	43.5
2014	73,234.13	10,027	47,851	0.5585	37,833	41.50	912	5.5
2015	243,406.16	27,267	130,126	0.4569	154,660	42.50	3,639	4.5
2016	36,741.47	3,201	15,277	0.3554	27,710	43.50	637	3.5
2017	24,754.64	1,541	7,352	0.2538	21,611	44.50	486	2.5
2018	298,234.89	11,136	53,146	0.1523	295,789	45.50	6,501	1.5
2019	97,871.44	1,218	5,814	0.0508	108,696	46.50	2,338	0.5
TOTAL	1,295,995.27	571,640	870,016		646,298		14,512	

COMPOSITE ANNUAL ACCRUAL RATE

1.12%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR

0.67

COMPOSITE AVERAGE AGE (YEARS)

20.00

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)

29.28

Intermountain Gas Company

Account #: 363.8 - Vaporization Equipment - Nampa

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2019

ALG - Remaining Life
Survivor Curve: S4
ASL: 47

Net Salvage: -17%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG			
					Net Book Value	Remaining Life	Annual Average Accrual Age	
1974	860,259.81	852,952	947,951	0.9418	58,553	7.17	8,166	45.5
1976	2,116.63	2,052	2,281	0.9210	196	8.05	24	43.5
1978	1,364.93	1,290	1,433	0.8975	164	9.04	18	41.5
1982	22,003.74	19,485	21,655	0.8412	4,089	11.43	358	37.5
2013	108,527.83	17,561	19,517	0.1537	107,461	40.50	2,653	6.5
2015	381,643.37	42,752	47,514	0.1064	399,009	42.50	9,388	4.5
2016	487,067.48	42,437	47,164	0.0828	522,705	43.50	12,016	3.5
2017	14,561.06	906	1,007	0.0591	16,029	44.50	360	2.5
TOTAL	1,877,544.85	979,435	1,088,521		1,108,206		32,985	

COMPOSITE ANNUAL ACCRUAL RATE

1.76%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR

0.58

COMPOSITE AVERAGE AGE (YEARS)

23.58

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)

26.04