

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF INTERMOUNTAIN ) CASE NO. INT-G-23-05**  
**GAS COMPANY’S APPLICATION FOR )**  
**AUTHORITY TO FILE ITS COMPOSITE ) NOTICE OF APPLICATION**  
**DEPRECIATION AND AMORITIZATION )**  
**RATES EVERY FIVE YEARS INSTEAD OF ) NOTICE OF**  
**EVERY THREE YEARS ) MODIFIED PROCEDURE**  
)  
)  
**ORDER NO. 35951**

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On August 29, 2023, Intermountain Gas Company (“Company”), applied for authority to file updated composite depreciation and amortization rates every five years, rather than every three years as the current filing schedule requires. The Company requests that the Application be processed by Modified Procedure.

The Commission now provides this Notice of Application and establishes comment deadlines for interested persons and the Company’s reply.

**NOTICE OF APPLICATION**

YOU ARE HEREBY NOTIFIED that the Company represents that it is currently in the practice of filing composite depreciation and amortization rates every three years.

YOU ARE FURTHER NOTIFIED that the Company represents that depreciation studies are costly. Accordingly, reducing the frequency at which the Company files composite depreciation and amortization rates would reduce costs, benefiting both the Company and its customers.

YOU ARE FURTHER NOTIFIED that the Company represents that depreciation and amortization rates were embedded into its most recent general rate case that was settled last year, Case No. INT-G-22-07.

YOU ARE FURTHER NOTIFIED that the Company represents that, under the current filing schedule, it will submit its next application to change its depreciation and amortization rates based upon its books and records through December 31, 2022, immediately disconnecting its base rates from its depreciation and amortization rates.

YOU ARE FURTHER NOTIFIED that the Company represents that, if its Application is granted, it will file its next application based upon its books and records through December 31, 2024, potentially providing better alignment between the depreciation study conducted at that time and the Company's next general rate case.

YOU ARE FURTHER NOTIFIED that the Application and Attachments are available for public inspection during regular business hours at the Commission's office. These documents are also available on the Commission's website at [www.puc.idaho.gov](http://www.puc.idaho.gov). Click on the "GAS" icon, select "Open Cases," and click on the case number as shown on the front of this document.

YOU ARE FURTHER NOTIFIED that all proceedings in this case will be held pursuant to the Commission's jurisdiction under Title 61 of the Idaho Code.

YOU ARE FURTHER NOTIFIED that all proceedings in this matter will be conducted pursuant to the Commission's Rules of Procedure, IDAPA 31.01.01.000 *et seq.*

#### **NOTICE OF MODIFIED PROCEDURE**

YOU ARE FURTHER NOTIFIED that the Commission has determined that the public interest may not require a formal hearing in this matter, and it will review the case through written submissions under the Commission's Rules of Modified Procedure Rules 201-204 of the Idaho Public Utilities Commission's Rules of Procedure, IDAPA 31.01.01.201-204. The Commission notes that Modified Procedure and written comments have proven to be an effective means for obtaining public input and participation.

YOU ARE FURTHER NOTIFIED that persons desiring to state a position on this Application may file a written comment explaining why they support or oppose the Application. Persons who would like a hearing must specifically request a hearing in their written comments. **Persons shall have until November 7, 2023, to file written comments.** Comments must be filed through the Commission's website or by e-mail unless computer access is unavailable. To comment electronically, please access the Commission's website at [www.puc.idaho.gov](http://www.puc.idaho.gov). Click the "Case Comment Form" and complete the form using the case number as it appears on the front of this document. To file by e-mail, the customer must e-mail the comments to the Commission Secretary and the Company at the e-mail addresses listed below. If computer access is unavailable, then comments may be mailed to the Commission and Company at these addresses:

**For the Idaho PUC:**

Commission Secretary  
Idaho Public Utilities Commission  
P.O. Box 83720  
Boise, ID 83720-0074  
[secretary@puc.idaho.gov](mailto:secretary@puc.idaho.gov)

Street Address for Express Mail:

11331 W. Chinden Blvd.  
Building 8, Suite 201-A  
Boise, ID 83714

**For Intermountain Gas Company:**

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Intermountain Gas Company  
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[stephaniew@givenspursley.com](mailto:stephaniew@givenspursley.com)

YOU ARE FURTHER NOTIFIED that the Company must file any reply comments **by November 14, 2023.**


YOU ARE FURTHER NOTIFIED that if no written comments or protests are received within the time limit set, the Commission will consider this matter on its merits and enter its order without a formal hearing. If written comments are received within the time limit set, the Commission will consider them and, in its discretion, may set the same for formal hearing.

**ORDER**

IT IS HEREBY ORDERED that the Company's Application be processed by Modified Procedure, Rules 201-204. Persons interested in submitting written comments must do so by November 7, 2023. The Company must file any reply comments by November 14, 2023.

IT IS FURTHER ORDERED that parties comply with Order No. 35375, issued April 21, 2022. Generally, all pleadings should be filed with the Commission electronically and will be deemed timely filed when received by the Commission Secretary. *See* Rule 14.02. Service between parties should continue to be accomplished electronically when possible. However, voluminous discovery-related documents may be filed and served on CD-ROM or a USB flash drive.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 6th day of October 2023.



ERIC ANDERSON, PRESIDENT

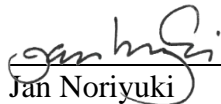


JOHN R. HAMMOND JR., COMMISSIONER



EDWARD LODGE, COMMISSIONER

ATTEST:



Jan Noriyuki  
Commission Secretary

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