Office of the Secretary
Service Date
July 27, 2026

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF INTERMOUNTAIN GAS COMPANY'S 2025 INTEGRATED RESOURCE PLAN	))))	**CASE NO. INT-G-25-08** **ORDER NO. 37108**

On December 23, 2025, Intermountain Gas Company ("Company") filed its 2025 Integrated Resource Plan ("2025 IRP") with the Idaho Public Utilities Commission ("Commission") and requested that the Commission issue an order acknowledging the Company's 2025 IRP. On February 20, 2026, the Commission issued a Notice of Filing, a Notice of Intervention Deadline, and a Notice of Modified Procedure, setting a deadline for interested parties to file a petition to intervene and establishing comment deadlines. Order No. 36941. No petitions to intervene were filed. Commission Staff ("Staff") filed the only comments.

Based on our review of the record, we issue this Final Order acknowledging the 2025 IRP and directing the Company to use the Pipeline and Hazardous Materials Safety Administration ("PHMSA") prescribed formula for all lost and unaccounted for natural gas ("LAUF") calculations.

BACKGROUND

In response to amended Section 303 of the Public Utility Regulatory Policies Act of 1978 ("PURPA"), in 1993 the Commission issued IRP requirements for local gas distribution companies. Order No. 25342. Since that time, the Commission has issued a series of orders over the years governing IRP requirements for local gas distribution companies and directed the Company to file an IRP every two years that includes:

1. A forecast of future gas demand in firm and interruptible markets for each customer class, which includes the number, type, and efficiency of gas end users as well as effects from economic forces on gas consumption;
2. An analysis of gas supply options for each customer class, which includes a projection of spot market versus long-term purchases for both firm and interruptible markets, an evaluation of the opportunities for using company owned or contracted storage or production, an analysis of prospects for company participation in a gas futures market, and an assessment of opportunities for access to multiple pipeline suppliers or direct purchases from producers;

3. A comparative analysis of gas purchasing options and improvements in the efficient use of gas, and an explanation of whether there are cost-effective Demand Side Management ("DSM") opportunities;
4. The integration of the demand forecast and resource evaluations into a long range (at least a five-year) plan describing the strategies designed to meet current and future needs at the lowest cost to the utility and its ratepayers;
5. A section on LAUF reports that detail how the Company tested for and remediated leaks or errors, and the Company's business practice on alleviating measurement errors;
6. A short-term (e.g., two-year) plan outlining the specific actions to be taken by the utility in implementing the IRP;
7. A progress report that relates the new plan to the previously filed plan; and
8. Public participation.

See Order Nos. 27024, 27098, 32855, 33314, 33997, and 34742 (collectively the "Commission Orders").

2025 IRP

The 2025 IRP was approximately one hundred and sixty-six (166) pages, with approximately five hundred and fourteen (514) pages of Exhibits. The 2025 IRP set forth four substantive sections: (1) Executive Summary; (2) Demand; (3) Supply and Delivery Resources; and (4) Optimization. 2025 IRP at ii-vi. The 2025 IRP outlined the Company's projected customer demand over a five-year planning horizon, the resource strategies expected to meet that demand, and the decision-making framework used to evaluate resource options. *Id.* at 1. The Company represented it incorporates public participation as an element of the 2025 IRP process, and in accordance with regulatory requirements, the Company submits an updated IRP to the Commission every two years. *Id.*

The Company explained that the 2025 IRP represented a point-in-time assessment of anticipated conditions rather than a definitive roadmap for future resource decisions, as market, regulatory, and operational factors may evolve over the planning period. *Id.* The Company stated its 2025 IRP evaluated residential, commercial, and large-volume customer demand growth under multiple scenarios and assessed the resulting impacts on its distribution system using design-weather conditions. *Id.* at 5. The Company explained forecasted demand was compared with existing natural gas delivery capabilities to identify the potential magnitude and timing of system constraints, both system-wide and within specific areas of interest. *Id.* The Company represented it also evaluated a range of resources, solutions, and energy efficiency measures to identify the most cost-effective and operationally feasible approaches to addressing these constraints. *Id.*

STAFF COMMENTS

Staff examined the 2025 IRP to determine whether it met the requirements set forth in the Commission Orders, and whether the Company adequately planned its future resources to meet demand from 2026 through 2030. Staff Comments at 3. Based on its review, Staff believed that the 2025 IRP satisfied the requirements set forth in the Commission Orders and was reasonable. *Id.* For those reasons, Staff recommended the Commission:

1. Acknowledge the 2025 IRP; and
2. Direct the Company to use the PHMSA prescribed formula for all LAUF calculations moving forward.

Id. at 15.

Staff believed that the Company provided most of the material the Commission directed the Company to work on with Staff and to develop in Order No. 36249. *Id.* at 13–14. During its review, Staff noted a significant discrepancy between the total LAUF the Company reported to Staff during discovery in this case and the total LAUF reported to the PHMSA. *Id.* Staff believed that the method the Company was using to calculate LAUF was different from the method set by PHMSA. *Id.* Staff also believed the Company's LAUF calculation supplied inaccurate LAUF amounts for the last several years. *Id.* Through discovery with Staff, the Company represented that it would conform to the PHMSA set calculation method for all future LAUF reporting starting in 2026. *Id.*

COMMISSION FINDINGS AND DECISION

The Company is a natural gas corporation and public utility. *See Idaho Code* §§ 61-116, -117, and -129. The Commission has jurisdiction over the Company and the issues in this case under Title 61 of the Idaho Code, including *Idaho Code* § 61-501.

The Commission has reviewed the record in this case. Based on our review, we find that the 2025 IRP satisfies the requirements in the Commission's Orders and that the Company provided the material the Commission directed it to work with Staff on and develop in Order No. 36249. Thus, the Commission acknowledges the 2025 IRP. In doing so, the Commission reiterates that an IRP is a working document that incorporates many assumptions and projections at a specific point in time. An IRP is a plan, not a blueprint, and by issuing this Final Order the Commission merely acknowledges the Company's ongoing planning process, not the conclusions or results reached through that process.

The Commission does not approve the 2025 IRP, or any resource acquisition referenced in it, endorse any particular element in it, opine on the Company's prudence in selecting the 2025 IRP's preferred resource portfolio, nor allow or approve any form of cost recovery. The appropriate place to determine the prudency of the Company's decisions to follow or not follow the 2025 IRP, and the validation of predicted performance under the 2025 IRP, is a general rate case or other rate proceeding where the issue is noticed.

Lastly, due to the discrepancy between the total LAUF the Company reported to Staff during discovery, and the total LAUF reported to the PHMSA, we direct the Company to use the PHMSA prescribed formula for all LAUF calculations moving forward. The Commission appreciates the work done by the Company and by Staff to ensure that the IRP and the IRP process continues to be informed by the most accurate and relevant resource information.

ORDER

IT IS HEREBY ORDERED that the 2025 IRP is acknowledged.

IT IS FURTHER ORDERED that the Company shall use the PHMSA prescribed formula for all LAUF calculations moving forward.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within 21 days of the service date of this Order regarding any matter decided in this Order. Within seven days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *Idaho Code* § 61-626.

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DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 27th day of July 2026.

EDWARD LODGE, PRESIDENT

JOHN R. HAMMOND JR., COMMISSIONER

DAYN HARDIE, COMMISSIONER

ATTEST:

Monica Barrios-Sanchez
Commission Secretary
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