

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF INTERMOUNTAIN)	CASE NO. INT-G-26-01
GAS COMPANY'S APPLICATION FOR)	
APPROVAL TO PLACE INTO EFFECT A)	NOTICE OF APPLICATION
CHANGE IN ITS DEPRECIATION AND)	
AMORTIZATION RATES)	NOTICE OF INTERVENTION
)	DEADLINE
)	
)	ORDER NO. 36926

On January 14, 2026, Intermountain Gas Company ("Company") applied to the Idaho Public Utilities Commission ("Commission") requesting authority to increase its depreciation and amortization rates from a combined 2.4% to 2.49% ("Application"). The Company requested its Application be processed by Modified Procedure.

We now issue this Notice of Application and Notice of Intervention Deadline establishing a twenty-one (21) day intervention period.

NOTICE OF APPLICATION

YOU ARE HEREBY NOTIFIED that the Company's currently effective combined depreciation and amortization was approved by the Commission in Case No. INT-G-21-01, and the Company received authorization to update its depreciation and amortization rates with the Commission every five years in Case No. INT-G-23-05. Application at 3.

YOU ARE FURTHER NOTIFIED that the Company commissioned an updated depreciation and amortization study based on the Company's books and records as of December 31, 2024—including a \$933,798,386 investment balance and a \$412,785,793 reserve balance of depreciable property. *Id.*

YOU ARE FURTHER NOTIFIED that the results of the study indicated the current depreciation and amortization rates are under-depreciating Company assets, prompting the Company's request to increase its depreciation and amortization rates from a combined 2.4% to 2.49%. *Id.*

YOU ARE FURTHER NOTIFIED that the requested change would increase the Company's annual depreciation and amortization accrual by \$877,030. *Id.* at 3–4.

YOU ARE FURTHER NOTIFIED that the exhibits attached to the Company's Application include (1) a comparison of the current depreciation and amortization rates and annual accruals versus the proposed rates, organized by plant function and account; (2) the depreciation and amortization study, which discusses the methodology used; and (3) details for the six general plant accounts that were analyzed according to amortization accounting, including the present and proposed lives and investment balances. *Id.* at 4.

YOU ARE FURTHER NOTIFIED that the Company does not seek a change in its prices associated with the requested change in depreciation and amortization rates. *Id.*

YOU ARE FURTHER NOTIFIED that the Company requests authorization to record the proposed changes in its depreciation and amortization rates effective on the first day of the month after the issuance of the Commission's Order in this matter. *Id.*

YOU ARE FURTHER NOTIFIED that the Application and exhibits are available for public inspection during regular business hours at the Commission's office. The Application and exhibits are also available on the Commission's website at www.puc.idaho.gov. Click on the "NATURAL 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, and 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 INTERVENTION DEADLINE

YOU ARE FURTHER NOTIFIED that persons desiring to intervene in this matter to obtain parties' rights of participation must file a Petition to Intervene with the Commission pursuant to this Commission's Rules of Procedure 72 and 73, IDAPA 31.01.01.072 and -.073. **Persons who wish to intervene as a party must file a Petition to Intervene no later than twenty-one (21) days after the date of service of this Order.** Such persons shall also provide the Commission Secretary with their email address to facilitate further communications. After the intervention deadline runs, the Commission Secretary shall issue a Notice of Parties that identifies the parties and assigns exhibit numbers to each party. Once the Notice of Parties has issued, Commission Staff shall informally confer with the Company and any intervening parties about

how to further process this case and shall then report back to the Commission on a proposed case schedule.

YOU ARE FURTHER NOTIFIED that persons who would like to present their views without parties' rights of participation and cross-examination do not have to intervene but may present their views by submitting written comments to the Commission.

YOU ARE FURTHER NOTIFIED that the following people are designated as the Company's representatives in this matter:

Preston N. Carter
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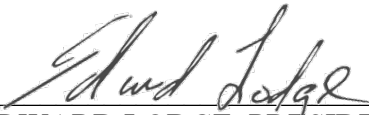
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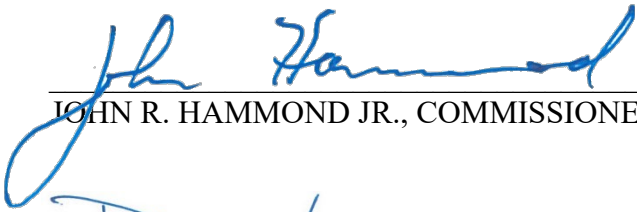
IT IS HEREBY ORDERED that persons desiring to intervene in this matter must file a Petition to Intervene no later than twenty-one (21) days from the service date of this Order. Once the deadline has passed, the Commission Secretary shall prepare and issue a Notice of Parties.

IT IS FURTHER ORDERED that, after the Notice of Parties has issued, Commission Staff shall confer with the parties regarding a procedural schedule for this matter including, if necessary, a hearing in this matter.

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 4th day of February 2026.


EDWARD LODGE, PRESIDENT


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Monica Barrios-Sanchez
Commission Secretary

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