

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 PROPOSED
CHANGE IN ITS DEPRECIATION AND	)	SETTLEMENT
AMORTIZATION RATES	)	
	)	NOTICE OF AMENDED
	)	COMMENT DEADLINES
	)	
	)	ORDER NO. 37117

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%. On February 4, 2026, the Commission issued a Notice of Application and Notice of Intervention Deadline setting a deadline for interested parties to file a petition to intervene. Order No. 36926. No petitions to intervene were filed.

On March 16, 2026, the Commission issued a Notice of Modified Procedure establishing written comment deadlines. Order No. 36966. On June 8, 2026, the Commission issued an Order Vacating Comment Deadlines. Order No. 37062.

Subsequently, Commission Staff ("Staff") and the Company (individually, "Party" or collectively, "Parties") entered into settlement negotiations. Staff and the Company attended a settlement conference that resulted in a proposed settlement. On July 13, 2026, the Company filed a stipulation and proposed settlement ("Proposed Settlement") and a stipulated motion to approve the Proposed Settlement requesting Commission approval of the Proposed Settlement.

The Commission now issues this Notice of Proposed Settlement and Notice of Comment Deadlines.

NOTICE OF PROPOSED SETTLEMENT

YOU ARE HEREBY NOTIFIED that the Parties agreed to terms to update the Company's depreciation and amortization rates. The Parties agreed as follows:

1. The Parties agree to the depreciation and amortization rates as set forth on [Proposed] Settlement Exhibit No. 1, Column (o).
2. [Proposed] Settlement Exhibit No. 2 provides the supporting calculations for the plant accounts that changed from the original Application as a result of this [Proposed] Settlement. The Parties agree that the depreciation and amortization rates for all plant accounts not addressed in Exhibit No. 2 should be approved as set forth in the Application.
3. If approved by the Commission, the rates would reflect an effective combined depreciation and amortization rate of 2.42%, as shown on [Proposed] Settlement Exhibit No. 1, Column (o), line 42.
4. The Parties agree that the rates reflect in [Proposed] Settlement Exhibit No. 1, Column (o), if approved by the Commission will become effective on the first day of the month following the issuance of the Commission's Order approving this [Proposed Settlement].

Proposed Settlement at 2–3.

YOU ARE FURTHER NOTIFIED that the Parties agreed to support the Proposed Settlement before the Commission, and neither Party will appeal a Commission order approving the Proposed Settlement. If the Proposed Settlement is challenged by any person not a Party to the Proposed Settlement, 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 Proposed Settlement. Notwithstanding this reservation of rights, the Parties agreed they will continue to support the Commission's adoption of the terms of the Proposed Settlement.

YOU ARE FURTHER NOTIFIED that if the Commission rejects any part or all of the Proposed Settlement or imposes any additional material conditions on its approval, either 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 the Proposed Settlement. In such case, no Party shall be bound or prejudiced by the terms of the Proposed Settlement, and each Party will 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.

YOU ARE FURTHER NOTIFIED that the Proposed Settlement and Exhibits has been filed with the Commission. The full record is available for public inspection during regular business hours at the Commissions office. The record is also available on the Commission's web site at www.puc.idaho.gov. Click on the "NATURAL GAS" tab in the left-hand column of the home page, click "Open Cases," click on the case number as shown on the front of this document. You then may access the Proposed Settlement by clicking on "Stipulations and Settlement.PDF" under the "Company" heading.

YOU ARE FURTHER NOTIFIED that the Commission is not bound by the Parties' Proposed Settlement. The Commission will independently review any proposed settlement to determine whether the settlement is just, fair, and reasonable, and in the public interest, or otherwise in accordance with law or regulatory policy. The Commission may accept a settlement, reject a settlement, or state additional conditions under which a settlement will be accepted. IDAPA 31.01.01.274-.276.

NOTICE OF AMENDED COMMENT DEADLINES

YOU ARE FURTHER NOTIFIED that the Commission has determined that the public interest may not require a formal hearing in this matter, and that it will proceed under Modified Procedure pursuant to the Commission's Rules of Procedure 201-204, 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 the Proposed Settlement may file a written comment explaining why the person supports or opposes the Proposed Settlement. Persons who would like a hearing must specifically request a hearing in their written comments and explain why written comments alone are insufficient. **Persons interested in filing written comments, must do so within 21 days of the service date of this Order.** 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. 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, persons must e-mail the comments to the Commission Secretary and all parties at the e-mail addresses listed below. Persons submitting a comment by e-mail must provide their name, address, and the Case Number under which they are commenting. Persons submitting

a comment by e-mail also acknowledge that submitting a comment in an open case constitutes a public record under *Idaho Code* § 74-101(13), and all information provided by such person is available for public and media inspection.

If computer access is unavailable, then comments may be mailed to the Commission and the Parties at the addresses below. Persons submitting a comment by mail must provide their name, address, and the Case Number under which they are commenting. Persons submitting a comment by mail also acknowledge that submitting a comment in an open case constitutes a public record under *Idaho Code* § 74-101(13), and all information provided by such person is available for public and media inspection.

**For the Idaho Public Utilities
Commission:**

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For the Company:

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YOU ARE FURTHER NOTIFIED that the Parties must file any reply comments *within 28 days of the service date of this Order.*

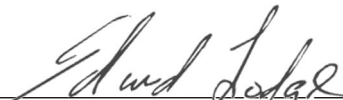
YOU ARE FURTHER NOTIFIED that if no written comments or protests are received within the time limit set, the Commission will consider this matter on its merits and enter its final order without a formal hearing. If written comments are received within the time limit set, the Commission will consider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

ORDER

IT IS HEREBY ORDERED that persons interested in submitting written comments must do so within 21 days of the service date of this Order. The Parties must file any reply comments within 28 days of the service date of this Order.

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 30th 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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