BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF INTERMOUNTAIN GAS COMPANY'S APPLICATION FOR AN ACCOUNTING ORDER AUTHORIZING DEFERRAL OF INCREMENTAL COSTS ASSOCIATED WITH TEMPORARY LIQUIFIED NATURAL GAS FACILITIES	)	**CASE NO. INT-G-26-09**
	)	**NOTICE OF APPLICATION**
	)	**NOTICE OF MODIFIED PROCEDURE**
	)	**ORDER NO. 37237**

On November 3, 2026, Intermountain Gas Company ("Company") applied to the Idaho Public Utilities Commission ("Commission") requesting an accounting order authorizing the Company to defer incremental, non-commodity operating expenses associated with temporary liquified natural gas ("LNG") facilities necessary to supplement natural gas supply during the 2026-2027 winter heating season ("Application"). The Company requested an order by December 31, 2026, to be effective from the time the Company began incurring costs related to the Application.

With this Order we issue notice of the Company's Application and set public comment and Company reply deadlines.

NOTICE OF APPLICATION

YOU ARE HEREBY NOTIFIED that the Company owns and operates a natural gas distribution line attached to a wooden bridge located in northwest Boise. Application at 3. The Ada County Highway District ("ACHD") determined that the bridge was structurally unsafe and needed to be removed. *Id.* Although the Company was aware of the planned bridge replacement and had been working with ACHD to relocate its facilities, the Company states that ACHD expedited the bridge removal and required the Company to discontinue natural gas service through the bridge-mounted pipeline effective October 14, 2026. *Id.*

YOU ARE FURTHER NOTIFIED that the Company indicates the bridge-mounted pipeline supplied capacity necessary to satisfy winter natural gas demand in the affected area. *Id.* The Company's remaining distribution infrastructure is insufficient to serve anticipated winter demand without an additional source of natural gas. *Id.*

YOU ARE FURTHER NOTIFIED that to address this supply the missing capacity, the Company intends to construct a replacement distribution line that will be bored beneath the Boise River and an adjoining wildlife preserve and anticipates an estimated in-service date of March 2027. *Id.* at 3–4. The Company explains that it considered several alternatives for establishing a temporary service across the river but determined that none could be safely implemented due to the river's width, continuing bridge construction activities, and nearby irrigation district operations. *Id.* at 4.

YOU ARE FURTHER NOTIFIED that the Company has implemented temporary LNG facilities to provide supplemental supply to its remaining distribution system throughout the 2026-2027 winter heating season. *Id.* The Company states that these temporary facilities are intended to address the immediate capacity shortage and are not designed to provide permanent capacity or facilitate expansion of its distribution network. *Id.* The Company does not expect to require the temporary LNG facilities after the 2026-2027winter heating season concludes. *Id.*

YOU ARE FURTHER NOTIFIED that the Company received a cost estimate from a third-party provider on October 7, 2026, projecting total expenses of approximately $4.4 million for the temporary LNG project. *Id.* Approximately $2.5 million of the estimated costs consists of non-commodity costs. *Id.* The Company asserts that these non-commodity expenses are additional to its customary operating expenses, are not currently reflected in customer rates, and are not recoverable through any other existing regulatory mechanism. *Id.* The Company intends to request recovery of the deferred expenses, together with applicable carrying charges, in a future Commission proceeding. *Id.* at 4–5. The Company proposes to recover the remaining approximately $1.9 million attributable to LNG commodity purchases through its annual Purchased Gas Cost Adjustment filing. *Id.* at 5.

YOU ARE FURTHER NOTIFIED that the Company states that it has begun incurring project-related expenses and acknowledges that the current cost projections may change. *Id.* The estimates are based on an anticipated project period extending from October 26, 2026, through January 29, 2027, and exclude expenses associated with traffic control and additional expenditures for LNG supplies and fuel. *Id.*

YOU ARE FURTHER NOTIFIED that the Company believes that deferral accounting is necessary because the incremental non-commodity expenses are substantial, nonrecurring in

nature, and were not anticipated when its existing rates were established. *Id.* at 5–6. The Company explains that the additional expenses resulted from ACHD's accelerated bridge removal, which required the Company to discontinue service through the existing distribution line before construction of its replacement facilities could be completed. *Id.* at 6. ACHD's determination that the bridge was unsafe, together with its directive to remove the bridge-mounted pipeline, made temporary natural gas supply arrangements necessary. *Id.*

YOU ARE FURTHER NOTIFIED that the projected expenses are substantial and could materially affect the Company's financial and operating results if all costs were recognized during the period in which they were incurred. *Id.*

YOU ARE FURTHER NOTIFIED that the Application is available for public inspection during regular business hours at the Commission's office. The Application is 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 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 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 this Application may file a written comment explaining why the person supports or opposes the Application. 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 by December 16, 2026.** 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.

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YOU ARE FURTHER NOTIFIED that the Company must file any reply comments by **December 23, 2026.**

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 this Application be processed under Modified Procedure. Persons interested in submitting written comments must do so by December 16, 2026. The Company must file any reply comments by December 23, 2026.

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 19th day of November 2026.

EDWARD LODGE, PRESIDENT

JOHN R. HAMMOND JR., COMMISSIONER

DAYN HARDIE, COMMISSIONER

ATTEST:

Monica Barrios-Sanchez
Commission Secretary
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