INTERMOUNTAIN GAS COMPANY
A Subsidiary of MDU Resources Group, Inc.
In the Community to Serve®

August 7, 2026

Ms. Monica Barrios-Sanchez
Commission Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074

RE: Case No. INT-G-26-04

Dear Ms. Barrios-Sanchez:

Attached for consideration by this Commission is an electronic submission of Intermountain Gas Company's Purchased Gas Cost Adjustment Filing with prices proposed to be effective on October 1, 2026.

If you should have any questions regarding the attached, please don't hesitate to contact me at (509) 528-9223.

Sincerely,

/s/ Michael Parvinen

Michael Parvinen
Director, Regulatory Affairs
Intermountain Gas Company

Enclosure

cc: Preston Carter

INTERMOUNTAIN GAS COMPANY

CASE NO. INT-G-26-04

APPLICATION,

EXHIBITS,

AND

WORKPAPERS

In the Matter of the Application of INTERMOUNTAIN GAS COMPANY
For Authority to Change its Prices on October 1, 2026

(October 1, 2026 Purchased Gas Cost Adjustment Filing)

Preston N. Carter, ISB No. 8462
Megann E. Meier, ISB No. 11948
Givens Pursley LLP
601 W. Bannock St.
Boise, Idaho 83702
Telephone: (208) 388-1200
Attorneys for Intermountain Gas Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

In the Matter of the Application of INTERMOUNTAIN GAS COMPANY for Authority to Change its Prices	**Case No. INT-G-26-04** **APPLICATION**

Intermountain Gas Company ("Intermountain" or "Company"), a subsidiary of MDU Resources Group, Inc. with general offices located at 555 South Cole Road, Boise, Idaho, pursuant to the Rules of Procedure of the Idaho Public Utilities Commission ("Commission"), requests authority, pursuant to Idaho Code Sections 61-307 and 61-622, to place into effect October 1, 2026 new rate schedules which will decrease its annualized revenues by $11,055,662. Because of changes in Intermountain's gas related costs, as described more fully in this Application, Intermountain's earnings will not be impacted as a result of the proposed changes in prices and revenues. Exhibit No. 1 is a summary of the overall price changes by class of customer and is attached and incorporated by reference. Intermountain's current rate schedules showing proposed changes are attached as Exhibit No. 2 and incorporated by reference. The resulting proposed rate schedules are attached as Exhibit No. 3 and incorporated by reference.

Please address communications regarding this Application to:

Michael Parvinen
Director – Regulatory Affairs
Intermountain Gas Company
Post Office Box 7608
Boise, Idaho 83707
Michael.Parvinen@cngc.com

IGCRegulatory@intgas.com

and

Preston N. Carter
Megann E. Meier
Givens Pursley LLP
601 W. Bannock St.
Boise, Idaho 83702
prestoncarter@givenspursley.com
mem@givenspursley.com
stephaniew@givenspursley.com

In support of this Application, Intermountain alleges and states as follows:

I.

Intermountain is a gas utility, subject to the jurisdiction of the Commission, engaged in the sale of and distribution of natural gas within the State of Idaho under authority of Commission Certificate No. 219, issued December 2, 1955, as amended and supplemented by Order No. 6564, dated October 3, 1962.

Intermountain provides natural gas service to the following Idaho communities and counties and adjoining areas:

Ada County - Boise, Eagle, Garden City, Kuna, Meridian, and Star;
Bannock County - Arimo, Chubbuck, Inkom, Lava Hot Springs, McCammon, and Pocatello;
Bear Lake County - Georgetown, and Montpelier;
Bingham County - Aberdeen, Basalt, Blackfoot, Firth, Fort Hall, Moreland/Riverside, and Shelley;
Blaine County - Bellevue, Hailey, Ketchum, and Sun Valley;
Bonneville County - Ammon, Idaho Falls, Iona, and Ucon;
Canyon County - Caldwell, Greenleaf, Middleton, Nampa, Parma, and Wilder;
Caribou County - Bancroft, Grace, and Soda Springs;
Cassia County - Burley, Declo, Malta, and Raft River;
Elmore County - Glenns Ferry, Hammett, and Mountain Home;
Fremont County - Parker and St. Anthony;
Gem County - Emmett;
Gooding County - Gooding and Wendell;
Jefferson County - Lewisville, Menan, Rigby, and Ririe;
Jerome County - Jerome;
Lincoln County - Shoshone;
Madison County - Rexburg and Sugar City;
Minidoka County - Heyburn, Paul, and Rupert;
Owyhee County - Bruneau and Homedale;
Payette County - Fruitland, New Plymouth, and Payette;

Power County - American Falls;
Twin Falls County - Buhl, Filer, Hansen, Kimberly, Murtaugh, and Twin Falls;
Washington County - Weiser.

Intermountain's properties in these locations consist of transmission pipelines, liquefied natural gas storage facilities, compressor stations, distribution mains, services, meters and regulators, and general plant and equipment.

II.

With this Application, Intermountain seeks to pass through to each of its customer classes changes in gas related costs resulting from: 1) costs billed to Intermountain from firm transportation providers including Northwest Pipeline LLC ("Northwest" or "Northwest Pipeline"), 2) a decrease in Intermountain's Weighted Average Cost of Gas ("WACOG"), 3) an updated customer allocation of gas related costs pursuant to the Company's Purchased Gas Cost Adjustment ("PGA") provision, 4) the inclusion of temporary surcharges and credits for one year relating to natural gas purchases and interstate transportation costs from Intermountain's deferred gas cost accounts, 5) benefits resulting from Intermountain's management of its storage and firm capacity rights on various pipeline systems, and 6) benefits associated with the sale of liquefied natural gas from the Company's Nampa, Idaho facility. Intermountain also seeks to eliminate the temporary surcharges and credits included in its current prices during the past 12 months, pursuant to Case No. INT-G-25-04. If approved, these changes would result in a price decrease to the Company's RS, GS-1, IS-R, IS-C, and LV-1 customer classes and an increase to the Company's T-3 and T-4 customer classes.

These price changes are applicable to service rendered under rate schedules affected by and subject to Intermountain's PGA, initially approved by this Commission in Order No. 26109, Case No. INT-G-95-1, and additionally approved through subsequent proceedings.

III.

The Commission approved the current temporary prices, and prices related to the cost of gas, in Order No. 36771, Case No. INT-G-25-04.

IV.

Intermountain's proposed prices incorporate all changes in costs relating to the Company's firm interstate transportation capacity including, but not limited to, any price changes or projected cost adjustments implemented by the Company's pipeline suppliers which have occurred since Intermountain's PGA filing in Case No. INT-G-25-04. Exhibit No. 4, which contains pertinent excerpts from applicable pipeline tariffs, is attached and incorporated by reference.

The current filing includes an overall decrease in Intermountain's firm transportation cost on the upstream pipeline facilities of NOVA Gas Transmission Ltd. ("NOVA"), Foothills Pipe Lines Ltd. ("Foothills"), and Gas Transmission Northwest LLC ("GTN"). The transportation cost decrease is driven by 1) decreases in the transportation rates of NOVA and GTN, partially offset by an increase in the Foothills transportation rates, and 2) the expiration of three contracts included in the prior PGA. The total firm transportation cost decrease resulting from these changes is $733,142.

In addition to the changes described above, the transportation costs related to Northwest Pipeline have decreased slightly due to 1) certain contracts that expired during the previous PGA year and 2) offset by several contracts that previously increased to full-rate as outlined in the contract terms but are now included for a full-year. The net price decrease resulting from these changes and the changes above is $757,025 and is included on Exhibit No. 5, Lines 3-6. Exhibit No. 5 is attached and incorporated by reference.

V.

Intermountain continues to contract a variety of natural gas storage assets on Northwest Pipeline's system as well as with MountainWest Pipeline, LLC ("MountainWest"). In addition to providing operational reliability, these storage contracts can provide significant price stability to customers.

Furthermore, Intermountain continues to effectively manage its natural gas storage assets at Northwest's Jackson Prairie and MountainWest's Clay Basin storage facilities. Supporting documents to Line 20 of Exhibit No. 5 show Intermountain's management of these storage assets will result in approximately $7.8 million in savings for customers.

Overall, Intermountain is including an increase to the costs of its storage assets due to an increase in the Northwest Pipeline delivery rate and an increase in the cost of transportation to the Rexburg LNG facility. As seen on Exhibit No. 5, Lines 7 through 20, the total increase to Intermountain's prices is $38,085.

VI.

The WACOG reflected in Intermountain's proposed prices is $0.24034 per therm, as shown on Exhibit No. 5, Line 22, Col. (f). This compares to $0.28734 per therm currently included in the Company's tariffs. This represents a decrease of approximately $21.6 million as seen on Exhibit No. 5, Line 22, Col. (h).

The decrease in the proposed WACOG can be attributed to several main factors. The winter of November 2025 to March 2026 was extremely warm across Southern Idaho. The West also experienced warm weather which resulted in a significant decline in the then current, as well as future natural gas prices, and contributed to excess natural gas production and as such many producers and marketers began making injections into natural gas storage. Predictions have been very bearish in this regard with many reports stating that national gas storage levels would reach almost 5 TCF by November 2026, even though this is not possible as the total storage capacity across the country does not support that volume. This has further contributed to the decline in future gas prices.

Additionally, the proposed WACOG includes benefits to Intermountain's customers generated by the Company's management of its significant natural gas storage assets. Because gas added to storage is procured during the summer season when prices are traditionally lower than during the winter, the cost of Intermountain's storage gas is normally less than what could be obtained on the open market in winter months. Additionally, in an effort to further stabilize the prices paid by our customers during the upcoming winter period, Intermountain has entered into various fixed price agreements to lock-in the price for portions of its underground storage and other winter "flowing" supplies.

Intermountain believes that the WACOG proposed in this Application, subject to the effect of actual supply and demand and based on current market conditions, provides today's most reasonable forecast of gas costs for the 2026 - 2027 PGA period. Intermountain will employ, in addition to those fixed price agreements already in place, cost effective price arrangements to further secure the price of flowing gas embedded within this Application when, and if, those pricing opportunities materialize in the marketplace.

Intermountain believes that timely natural gas price signals enhance its customers' ability to make informed and appropriate energy use decisions. The Company is committed to alert customers to any significant impending price changes before their winter natural gas usage occurs. By employing the Company's Energy Efficiency programs, customer mailings, the Company's website, and various media resources, Intermountain will continue to educate its customers regarding the wise and efficient use of natural gas, billing options available to help manage their energy budget, and any pending natural gas price changes.

VII.

Pursuant to the Commission's Order in Case No. INT-G-25-04, Intermountain included temporary credits in its October 1, 2025 prices for the principal reason of passing back to its customers deferred gas cost benefits. Line 27 of Exhibit No. 5 reflects the elimination of these temporary credits.

In summary, Exhibit No. 5 outlines the price changes in 1) Intermountain's base rate gas costs as previously described, 2) its rate class allocation, and 3) net adjustments to temporary surcharges or credits flowing through to Intermountain's customers.

VIII.

Under the Company's PGA tariff, Intermountain's proposed prices will be adjusted for updated customer class sales volumes and purchased gas cost allocations. Intermountain's proposed prices include a gas transportation cost adjustment pursuant to these PGA provisions, as outlined on Exhibit No. 6, Line 25. The price impact of this adjustment is included on Exhibit No. 5, Line 28. The Gas Transportation Cost resulting from the adjustment plus the annual difference in demand charges from Exhibit No. 5, Lines 1 – 20, Col. (h) is shown on Exhibit No. 6, Line 29. Exhibit No. 6 is attached and incorporated by reference.

IX.

Intermountain proposes to pass through to its customers the benefits that will be generated from the management of its transportation capacity, totaling approximately $15.7 million as outlined on Exhibit No. 8. These benefits include credits generated through releases of a portion of Intermountain's firm capacity rights on Northwest Pipeline and its upstream pipelines, as well as credits generated from a release of a portion of Intermountain's Clay Basin storage capacity.

Intermountain proposes to pass back these credit amounts via the per therm credits, as detailed on Exhibit No. 8 and included on Exhibit No. 7, Line 1. Exhibit Nos. 7 and 8 are attached and incorporated by reference.

X.

Intermountain proposes to allocate deferred gas costs from its Account No. 191 balance to its customers through temporary price adjustments to be effective during the 12-month period from October 1, 2026 to September 30, 2027, as follows:

1) Intermountain has deferred fixed gas costs in its Account No. 191. The credit amount shown on Exhibit No. 9, Line 7, Col. (b) of $14.6 million is attributable to a true-up of the collection of interstate pipeline capacity costs, the true-up of expense issues previously ruled on by this Commission, and mitigating capacity release credits generated from the incremental release of Intermountain's pipeline capacity. Intermountain proposes to true-up these balances via the per therm credits, as detailed on Exhibit No. 9 and included on Exhibit No. 7, Line 2. Exhibit No. 9 is attached and incorporated by reference.

2) Intermountain has also deferred in its Account No. 191 a variable gas cost debit of $4.1 million, as shown on Exhibit No. 10, Line 2, Col. (b). This deferred debit is attributable to Intermountain's variable gas costs since October 1, 2025. Intermountain proposes to collect this balance via a per therm debit, as shown on Exhibit No. 10, Line 4, Col. (b) and included on Exhibit No. 7, Line 3.

3) Finally, Intermountain has deferred in its Account No. 191 deferred gas costs related to Lost and Unaccounted for Gas as shown on Exhibit No. 10, Lines 5 through 26, Col. (b). This deferral results in a per therm decrease to Intermountain's customers, as illustrated on Exhibit No.

10. This per therm decrease is included on Exhibit No. 7, Line 3. Exhibit No. 10 is attached and incorporated by reference.

XI.

Pursuant to Commission Order No. 32793, Case No. INT-G-13-02, Intermountain has deferred in its Account No. 191 gas cost credits associated with sales of liquefied natural gas at its Nampa, Idaho facility. Intermountain proposes to pass back this $784,506 sales credit as outlined on Exhibit No. 11, Line 7 and shown on Exhibit No. 7, Line 4. Exhibit No. 11 is attached and incorporated by reference.

XII.

As outlined on Exhibit No. 2, Page 1, Lines 21 through 29, the T-3 and T-4 tariffs include the following adjustments: a) the removal of existing temporary price changes, and b) the inclusion of proposed temporary price changes from Exhibit No. 7. The net change from these aforementioned adjustments results in a rate increase for the Company's T-3 and T-4 customers.

XIII.

The proposed price changes herein requested among the classes of service of Intermountain reflect a just, fair, and equitable pass-through of changes in gas related costs to Intermountain's customers.

XIV.

This Application has been brought to the attention of Intermountain's customers through a Customer Notice and by a Press Release sent to daily and weekly newspapers, and major radio and television stations in Intermountain's service area. The Press Release and Customer Notice are attached and incorporated by reference. Copies of this Application, its Exhibits, and Workpapers have been provided to those parties regularly intervening in Intermountain's rate proceedings.

XV.

Intermountain requests that this matter be handled under modified procedure pursuant to Rules 201-204 of the Commission's Rules of Procedure. Intermountain stands ready for immediate consideration of this matter.

XVI.

Intermountain respectfully petitions the Idaho Public Utilities Commission as follows:

a. That the proposed rate schedules submitted as Exhibit No. 3 be approved without suspension and made effective as of October 1, 2026 in the manner shown on Exhibit No. 3;

b. That the filing requirement for the Deferred Gas Cost Balance, LNG Sales Cost Benefit Analysis, and Weighted Average Cost of Gas reports be maintained at quarterly frequency;

c. That this Application be heard and acted upon without hearing under modified procedure; and

d. For such other relief as this Commission may determine proper.

DATED: August 7, 2026.

INTERMOUNTAIN GAS COMPANY

By *\/s/ Michael Parvinen*
Michael Parvinen
Director – Regulatory Affairs

GIVENS PURSLEY LLP

By *\/s/ Preston N. Carter*
Preston N. Carter
Attorney for Intermountain Gas Company

CERTIFICATE OF SERVICE

I certify that on August 7, 2026, a true and correct copy of the foregoing Case No. INT-G-26-04 was served upon the following parties via the manner indicated below:

Ed Finklea Alliance of Western Energy Consumers 545 Grandview Drive Ashland, OR 97520 efinklea@awec.solutions	**Electronic Mail**
Jeremy Haynes J. R. Simplot Company 1099 W. Front St. Boise, ID 83702 Jeremy.Haynes@simplot.com	**Electronic Mail**

/s/Daniel Gulya
Daniel Gulya – Regulatory Analyst

EXHIBIT NO. 1

CASE NO. INT-G-26-04

INTERMOUNTAIN GAS COMPANY

SUMMARY OF PRICE CHANGES

(2 pages)

INTERMOUNTAIN GAS COMPANY
Analysis of Annualized Price Change by Class of Service
Normalized Volumes for Twelve Months Ended December 31, 2025

		Average Prices Effective per Case No. INT-G-25-02 Commission Order Ns. 36910			Proposed Adjustments Effective 10/1/2026		Proposed Average Prices Effective 10/1/2026		
Line No.	**Description**	**Annual Therms/Contract Demand**	**Revenue**	**$/Therm**	**Revenue**	**$/Therm**	**Revenue**	**$/Therm**	**Percent Change**
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**Gas Sales:**								
2	RS Residential	300,377,962	$ 213,775,992	$ 0.71169	$ (6,950,746)	$ (0.02314)	$ 206,825,246	$ 0.68855	-3.25%
3	GS-1 General Service	144,903,926	85,699,080	0.59142	(3,639,987)	(0.02512)	82,059,093	0.56630	-4.25%
4	LV-1 Large Volume	14,723,076	5,943,853	0.40371	(672,697)	(0.04569)	5,271,156	0.35802	-11.32%
5	**Total Gas Sales**	460,004,964	305,418,925	0.66395	(11,263,430)	(0.02449)	294,155,495	0.63946	-3.69%
6	**Transportation:**								
7	T-3 Transportation (Volumetric)	28,501,440	423,816	0.01487	7,410	0.00026	431,226	0.01513	1.75%
8	T-4 Transportation (Volumetric)	340,833,371	4,383,117	0.01286	-	-	4,383,117	0.01286	0.00%
9	T-4 Demand Charge	18,919,560 [1]	6,129,559	0.32398	200,358	0.01059	6,329,917	0.33457	3.27%
10	**Total Transportation**	369,334,811	10,936,492	0.02961	207,768	0.00056	11,144,260	0.03017	1.89%
11	**Total**	829,339,775	$ 316,355,417	$ 0.38145	$ (11,055,662)	$ (0.01333)	$ 305,299,755	$ 0.36812	-3.49%

[1] Non-additive demand charge determinants

INTERMOUNTAIN GAS COMPANY
ANALYSIS OF INT-G-26-04 PRICE CHANGE

Line No.	Description	Amount	Total
	(a)	(b)	(c)
1	**Deferrals:**		
2	INT-G-25-04 Temporaries Reversed		$ 39,588,370 [1]
3	Add INT-G-26-04 Temporaries:		
4	Fixed Deferred Gas Costs	$ (30,256,326) [2]	
5	Variable Deferred Gas Costs	4,134,649 [3]	
6	Lost and Unaccounted For Gas Costs	(792,526) [4]	
7	LNG Sales Credit	(784,506) [5]	
8	Total Temporaries Added		(27,698,709)
9	**Total Deferrals**		$ 11,889,661
10	**Base Rate Price Change:**		
11	Fixed Cost Changes:		
12	NWP TF-1 Reservation (Full Rate)	$ 7,980,979 [6]	
13	NWP TF-1 Reservation (Discounted)	(8,004,862) [7]	
14	Upstream Capacity (Full Rate)	797,998 [8]	
15	Upstream Capacity (Discounted)	(1,531,140) [9]	
16	SGS-2F and LS-2F	29,085 [10]	
17	Other Storage Facility	9,000 [11]	
18	Total Fixed Cost Change	(718,940)	
19	Changes in WACOG	(21,620,233) [12]	
20	Reallocation of Fixed Costs	(605,167) [13]	
21	**Total Base Rate Price Changes**		(22,944,340)
22	**Total Annual Price Change**		$ (11,054,679)
23	Annual Price Change per Exhibit No. 1, Page 1		$ (11,055,662) [14]
24	Difference Due to Rounding		$ 983

[1] Temporary prices from INT-G-25-04 times Exhibit No. 1, Page 1, Lines 2 - 4, 7 and 9, Column (b)
[2] See Exhibit No. 8, Line 4, Column (b), plus Exhibit No. 9, Line 7, Column (b)
[3] See Exhibit No. 10, Line 2, Column (b)
[4] See Exhibit No. 10, Line 10 plus Line 18, Column (b)
[5] See Exhibit No. 11, Line 5, Column (b)
[6] See Exhibit No. 5, Line 3, Column (h)
[7] See Exhibit No. 5, Line 4, Column (h)
[8] See Exhibit No. 5, Line 5, Column (h)
[9] See Exhibit No. 5, Line 6, Column (h)
[10] See Exhibit No. 5, sum of Lines 9 - 19, Column (h)
[11] See Exhibit No. 5, Line 20, Column (h)
[12] See Exhibit No. 5, Line 22, Column (h)
[13] See Exhibit No. 5, Line 28, Columns (i) - (k), times Line 24, Columns (i) - (k)
[14] See Exhibit No. 1, Page 1, Line 11, Column (e)

EXHIBIT NO. 2

CASE NO. INT-G-26-04

INTERMOUNTAIN GAS COMPANY

CURRENT TARIFFS

Showing Proposed Price Changes

(10 pages)

INTERMOUNTAIN GAS COMPANY
Comparison of Proposed October 1, 2026 Prices
To Currently Approved Prices

Line No.	Rate Class	Currently Approved Prices	Proposed Adjustment	Proposed October 1, 2026 Prices
	(a)	(b)	(c)	(d)
1	**RS**	$ 0.53708	$ (0.02314)	$ 0.51394
2	**GS-1**			
3	Block 1	0.54221	(0.02512)	0.51709
4	Block 2	0.52276	(0.02512)	0.49764
5	Block 3	0.50399	(0.02512)	0.47887
6	Block 4	0.44720	(0.02512)	0.42208
7	CNG Fuel			
8	Block 1	0.50399	(0.02512)	0.47887
9	Block 2	0.44720	(0.02512)	0.42208
10	**IS-R** (1)	0.52559	(0.02314)	0.50245
11	**IS-C** (2)			
12	Block 1	0.54221	(0.02512)	0.51709
13	Block 2	0.52276	(0.02512)	0.49764
14	Block 3	0.50399	(0.02512)	0.47887
15	Block 4	0.44720	(0.02512)	0.42208
16	**LV-1**			
17	Demand Charge	0.44000	-	0.44000
18	Block 1	0.36707	(0.04569)	0.32138
19	Block 2	0.35467	(0.04569)	0.30898
20	Block 3	0.35158	(0.04569)	0.30589
21	**T-3**			
22	Block 1	0.03654	0.00026 (3)	0.03680
23	Block 2	0.01471	0.00026 (3)	0.01497
24	Block 3	0.00524	0.00026 (3)	0.00550
25	**T-4**			
26	Demand Charge	0.32398	0.01059 (4)	0.33457
27	Block 1	0.02178	-	0.02178
28	Block 2	0.00796	-	0.00796
29	Block 3	0.00273	-	0.00273

(1) The IS-R price is based on the RS price and receives the same PGA adjustments

(2) The IS-C price is based on the GS-1 price and receives the same PGA adjustments

(3) Remove INT-G-25-04 temporary, ($0.00069), and add temporary from Exhibit No. 7 Line 5, Column (e)

(4) Remove INT-G-25-04 temporary, ($0.02602), and add temporary from Exhibit No. 7 Line 5, Column (f)

INTERMOUNTAIN GAS COMPANY
Summary of Proposed Tariff Components and Line Break Pricing

Line No.	Description	RS	GS-1	LV-1	T-3	T-4
	(a)	(b)	(c)	(d)	(e)	(f)
1	**Cost of Gas:**					
2	Temporary Purchased Gas Cost Adjustment [1]	$ (0.06246)	$ (0.05574)	$ (0.03785)	$ (0.00043)	$ (0.01543)
3	Weighted Average Cost of Gas [2]	0.24034	0.24034	0.24034	-	-
4	Gas Transportation Cost [3]	0.20067	0.17626	0.09508	-	-
5	**Total Proposed Cost of Gas**	$ 0.37855	$ 0.36086	$ 0.29757	$ (0.00043)	$ (0.01543)
6	**Distribution Cost:** [4]					
7	Block 1	$ 0.12061	$ 0.15294	$ 0.02052	$ 0.03682	$ 0.02137
8	Block 2		0.13349	0.00812	0.01499	0.00755
9	Block 3		0.11472	0.00503	0.00552	0.00232
10	Block 4		0.05793			
11	Demand Charge			0.44000		0.35000
12	Energy Efficiency Charge	0.01149 [5]	- [5]			
13	Property Tax [4]	0.00329	0.00329	0.00329	0.00041	0.00041
14	**Proposed Prices:**					
15	Block 1	$ 0.51394	$ 0.51709	$ 0.32138	$ 0.03680	$ 0.02178
16	Block 2		0.49764	0.30898	0.01497	0.00796
17	Block 3		0.47887	0.30589	0.00550	0.00273
18	Block 4		0.42208			
19	Demand Charge			0.44000		0.33457
20	Line Break Pricing [6]	$ 0.44101				

[1] See Exhibit No. 7, Line 5, Columns (b) - (f)
[2] See Exhibit No. 5, Line 22, Column (f)
[3] See Exhibit No. 6, Line 29, Columns (e) - (g)
[4] See Case No. INT-G-25-02
[5] See Case No. INT-G-24-03
[6] Sum of Lines 3 and 4, Column (b)

IDAHO PUBLIC UTILITIES COMMISSION
Approved Effective
~~January 21, 2026~~ ~~January 1, 2026~~
~~Per ON 36910~~
~~Commission Secretary~~

Rate Schedule RS
RESIDENTIAL SERVICE

APPLICABILITY:

Applicable to any customer using natural gas for residential purposes.

RATE:

Monthly minimum charge is the Customer Charge.

Customer Charge (per bill)	$11.00
Per Therm Charges	
Distribution Charge	$0.12061
Property Tax	$0.00329
Cost of Gas	
1) Temporary Cost of Gas	~~($0.08953)~~($0.06246)
2) Weighted Average Cost of Gas	~~$0.28734~~$0.24034
3) Gas Transportation	~~$0.20388~~$0.20067
EE Charge	$0.01149
Total Per Therm Charge	~~$0.53708~~$0.51394

PURHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

ENERGY EFFICIENCY CHARGE ADJUSTMENT:

This tariff is subject to an adjustment for costs related to the Company's Energy Efficiency program as provided for in Rate Schedule EEC-RS. The Energy Efficiency Charge is separately stated on customer bills.

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

SERVICE CONDITIONS:

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

~~IDAHO PUBLIC UTILITIES COMMISSION~~
~~Approved Effective~~
~~January 21, 2026 January 1, 2026~~
~~Per ON 36910~~
~~Commission Secretary~~

Rate Schedule GS-1
GENERAL SERVICE

APPLICABILITY:

Applicable to customers whose requirements for natural gas do not exceed 2,000 therms per day, at any point on the Company's distribution system. Requirements in excess of 2,000 therms per day may be allowed at the Company's discretion.

RATE:

Monthly minimum charge is the Customer Charge.

Customer Charge (per bill)	$23.00
Per Therm Charges	
Distribution Charge	
Block One: First 200 Therms per bill	$0.15294
Block Two: Next 1,800 Therms per bill	$0.13349
Block Three: Next 8,000 Therms per bill	$0.11472
Block Four: Over 10,000 Therms per bill	$0.05793
Property Tax	$0.00329
Cost of Gas	
1) Temporary Cost of Gas	~~($0.07969)~~($0.05574)
2) Weighted Average Cost of Gas	~~$0.28734~~$0.24034
3) Gas Transportation	~~$0.17833~~$0.17626
EE Charge	$0.00000
Total Per Therm Charge	
Block One: First 200 Therms per bill	~~$0.54221~~$0.51709
Block Two: Next 1,800 Therms per bill	~~$0.52276~~$0.49764
Block Three: Next 8,000 Therms per bill	~~$0.50399~~$0.47887
Block Four: Over 10,000 Therms per bill	~~$0.44720~~$0.42208

IDAHO PUBLIC UTILITIES COMMISSION
Approved Effective
~~January 21, 2026~~ ~~January 1, 2026~~
~~Per ON 36910~~
~~Commission Secretary~~

Rate Schedule GS-1
GENERAL SERVICE
(Continued)

For separately metered deliveries of gas utilized solely as Compressed Natural Gas Fuel in vehicular internal combustion engines.

Customer Charge (per bill)	$23.00
Per Therm Charges	
Distribution Charge Block One: First 10,000 Therms per bill Block Two: Over 10,000 Therms per bill	 $0.11472 $0.05793
Property Tax	$0.00329
Cost of Gas	
1) Temporary Cost of Gas	~~($0.07969)~~($0.05574)
2) Weighted Average Cost of Gas	~~$0.28734~~$0.24034
3) Gas Transportation	~~$0.17833~~$0.17626
Total Per Therm Charge Block One: First 10,000 Therms per bill Block Two: Over 10,000 Therms per bill	 ~~$0.50399~~$0.47887 ~~$0.44720~~$0.42208

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

ENERGY EFFICIENCY CHARGE ADJUSTMENT:

This tariff is subject to an adjustment for costs related to the Company's Energy Efficiency program as provided for in Rate Schedule EEC-GS. The Energy Efficiency Charge is not applicable to gas utilized solely as Compressed Natural Gas Fuel in vehicular internal combustion engines. The Energy Efficiency Charge is separately stated on customer bills.

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

SERVICE CONDITIONS:

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

IDAHO PUBLIC UTILITIES COMMISSION
Approved Effective
~~January 21, 2026~~ ~~January 1, 2026~~
~~Per ON 36910~~
~~Commission Secretary~~

Rate Schedule IS-R
RESIDENTIAL INTERRUPTIBLE SNOWMELT SERVICE

APPLICABILITY:

Applicable to any residential customer otherwise eligible to receive service under Rate Schedule RS who has added natural gas snowmelt equipment after 6/1/2010. The intended use of the snowmelt equipment is to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-R and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

FACILITY REIMBURSEMENT CHARGE:

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

RATE:

Monthly minimum charge is the Customer Charge.

Customer Charge (per bill)	$11.00
Per Therm Charges	
Distribution Charge	$0.12061
Property Tax	$0.00329
Cost of Gas	
1) Temporary Cost of Gas	~~($0.08953)~~($0.06246)
2) Weighted Average Cost of Gas	~~$0.28734~~$0.24034
3) Gas Transportation	~~$0.20388~~$0.20067
Total Per Therm Charge	~~$0.52559~~$0.50245

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

Rate Schedule IS-C
SMALL COMMERICAL INTERRUPTIBLE SNOWMELT SERVICE

APPLICABILITY:

Applicable to any customer otherwise eligible to receive gas service under Rate Schedule GS-1 who has added natural gas snowmelt equipment after 6/1/2010. The intended use of the snowmelt equipment is to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-C and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company**.**

FACILITY REIMBURSEMENT CHARGE:

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

RATE:

Monthly minimum charge is the Customer Charge.

Customer Charge (per bill)	$23.00
Per Therm Charges	
Distribution Charge Block One: First 200 Therms per bill Block Two: Next 1,800 Therms per bill Block Three: Next 8,000 Therms per bill Block Four: Over 10,000 Therms per bill	 $0.15294 $0.13349 $0.11472 $0.05793
Property Tax	$0.00329
Cost of Gas	
1) Temporary Cost of Gas	~~($0.07969)~~($0.05574)
2) Weighted Average Cost of Gas	~~$0.28734~~$0.24034
3) Gas Transportation	~~$0.17833~~$0.17626
Total Per Therm Charge Block One: First 200 Therms per bill Block Two: Next 1,800 Therms per bill Block Three: Next 8,000 Therms per bill Block Four: Over 10,000 Therms per bill	 ~~$0.54221~~$0.51709 ~~$0.52276~~$0.49764 ~~$0.50399~~$0.47887 ~~$0.44720~~$0.42208

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

Rate Schedule LV-1
LARGE VOLUME FIRM SALES SERVICE

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any existing customer receiving service under the Company's rate schedule LV-1 or any customer not previously served under this schedule whose usage does not exceed 500,000 therms annually, upon execution of a one-year minimum written service contract for firm sales service in excess of 200,000 therms per year.

MONTHLY RATE:

Customer Charge (per bill)	$375.00
Demand Charge (per MDFQ therm)	$0.44000
Per Therm Charges	
Distribution Charge	
Block One: First 35,000 Therms per bill	$0.02052
Block Two: Next 35,000 Therms per bill	$0.00812
Block Three: Over 70,000 Therms per bill	$0.00503
Property Tax	$0.00329
Cost of Gas	
1) Temporary Cost of Gas	~~($0.04321)~~ ($0.03785)
2) Weighted Average Cost of Gas	~~$0.28734~~ $0.24034
3) Gas Transportation	~~$0.09913~~ $0.09508
Total Per Therm Charge	
Block One: First 35,000 Therms per bill	~~$0.36707~~ $0.32138
Block Two: Next 35,000 Therms per bill	~~$0.35467~~ $0.30898
Block Three: Over 70,000 Therms per bill	~~$0.35158~~ $0.30589

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.

2. The customer shall negotiate with the Company, a mutually agreeable Maximum Daily Firm Quantity (MDFQ), which will be stated in and in effect throughout the term of the service contract.

3. The monthly Demand Charge will be equal to the MDFQ times the Demand Charge rate. Demand Charge relief will be afforded to those LV-1 customers when circumstances impacted by force majeure events prevent the Company from delivering natural gas to the customer's meter.

IDAHO PUBLIC UTILITIES COMMISSION
Approved Effective
~~January 21, 2026~~ ~~January 1, 2026~~
~~Per ON 36910~~
~~Commission Secretary~~

Rate Schedule T-3
INTERRUPTIBLE DISTRIBUTION TRANSPORTATION SERVICE

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any customer upon execution of a one-year minimum written service contract for interruptible transportation service.

MONTHLY RATE:

Customer Charge (per bill)	$600.00
Per Therm Charges	
Distribution Charge	
Block One: First 100,000 Therms per bill	$0.03682
Block Two: Next 50,000 Therms per bill	$0.01499
Block Three: Over 150,000 Therms per bill	$0.00552
Property Tax	$0.00041
Temporary Cost of Gas	~~($0.00069)~~($0.00043)
Total Per Therm Charge	
Block One: First 100,000 Therms per bill	~~$0.03654~~$0.03680
Block Two: Next 50,000 Therms per bill	~~$0.01471~~$0.01497
Block Three: Over 150,000 Therms per bill	~~$0.00524~~$0.00550

ANNUAL MINIMUM BILL:

The customer shall be subject to the payment of an annual minimum bill based on annual usage of 200,000 therms. The deficit usage below 200,000 therms shall be billed at the T-3 Block 1 rate. An annual minimum bill will not apply if the customer is a renewable natural gas production facility.

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

Rate Schedule T-4
FIRM DISTRIBUTION ONLY TRANSPORTATION SERVICE

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any customer upon execution of a one year minimum written service contract for firm distribution transportation service in excess of 200,000 therms per year.

MONTHLY RATE:

Customer Charge (per bill)	$275.00
Demand Charge (per MDFQ therm)	~~$0.32398~~$0.33457*
Per Therm Charges	
Distribution Charge Block One: First 250,000 Therms per bill Block Two: Next 500,000 Therms per bill Block Three: Over 750,000 Therms per bill	 $0.02137 $0.00755 $0.00232
Property Tax	$0.00041
Total Per Therm Charge Block One: First 250,000 Therms per bill Block Two: Next 500,000 Therms per bill Block Three: Over 750,000 Therms per bill	 $0.02178 $0.00796 $0.00273

*Includes Temporary Cost of Gas of ($0~~.02602~~01543).

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

EXHIBIT NO. 3

CASE NO. INT-G-26-04

INTERMOUNTAIN GAS COMPANY

PROPOSED TARIFFS

(8 pages)

Rate Schedule RS
RESIDENTIAL SERVICE

APPLICABILITY:

Applicable to any customer using natural gas for residential purposes.

RATE:

Monthly minimum charge is the Customer Charge.

Customer Charge (per bill)	$11.00
Per Therm Charges	
Distribution Charge	$0.12061
Property Tax	$0.00329
Cost of Gas	
1) Temporary Cost of Gas	($0.06246)
2) Weighted Average Cost of Gas	$0.24034
3) Gas Transportation	$0.20067
EE Charge	$0.01149
Total Per Therm Charge	$0.51394

PURHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

ENERGY EFFICIENCY CHARGE ADJUSTMENT:

This tariff is subject to an adjustment for costs related to the Company's Energy Efficiency program as provided for in Rate Schedule EEC-RS. The Energy Efficiency Charge is separately stated on customer bills.

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

SERVICE CONDITIONS:

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Rate Schedule GS-1
GENERAL SERVICE

APPLICABILITY:

Applicable to customers whose requirements for natural gas do not exceed 2,000 therms per day, at any point on the Company's distribution system. Requirements in excess of 2,000 therms per day may be allowed at the Company's discretion.

RATE:

Monthly minimum charge is the Customer Charge.

Customer Charge (per bill)	$23.00
Per Therm Charges	
Distribution Charge	
Block One: First 200 Therms per bill	$0.15294
Block Two: Next 1,800 Therms per bill	$0.13349
Block Three: Next 8,000 Therms per bill	$0.11472
Block Four: Over 10,000 Therms per bill	$0.05793
Property Tax	$0.00329
Cost of Gas	
1) Temporary Cost of Gas	($0.05574)
2) Weighted Average Cost of Gas	$0.24034
3) Gas Transportation	$0.17626
EE Charge	$0.00000
Total Per Therm Charge	
Block One: First 200 Therms per bill	$0.51709
Block Two: Next 1,800 Therms per bill	$0.49764
Block Three: Next 8,000 Therms per bill	$0.47887
Block Four: Over 10,000 Therms per bill	$0.42208

Rate Schedule GS-1
GENERAL SERVICE
(Continued)

For separately metered deliveries of gas utilized solely as Compressed Natural Gas Fuel in vehicular internal combustion engines.

Customer Charge (per bill)	$23.00
Per Therm Charges	
Distribution Charge Block One: First 10,000 Therms per bill Block Two: Over 10,000 Therms per bill	 $0.11472 $0.05793
Property Tax	$0.00329
Cost of Gas	
1) Temporary Cost of Gas	($0.05574)
2) Weighted Average Cost of Gas	$0.24034
3) Gas Transportation	$0.17626
Total Per Therm Charge Block One: First 10,000 Therms per bill Block Two: Over 10,000 Therms per bill	 $0.47887 $0.42208

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

ENERGY EFFICIENCY CHARGE ADJUSTMENT:

This tariff is subject to an adjustment for costs related to the Company's Energy Efficiency program as provided for in Rate Schedule EEC-GS. The Energy Efficiency Charge is not applicable to gas utilized solely as Compressed Natural Gas Fuel in vehicular internal combustion engines. The Energy Efficiency Charge is separately stated on customer bills.

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

SERVICE CONDITIONS:

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Rate Schedule IS-R
RESIDENTIAL INTERRUPTIBLE SNOWMELT SERVICE

APPLICABILITY:

Applicable to any residential customer otherwise eligible to receive service under Rate Schedule RS who has added natural gas snowmelt equipment after 6/1/2010. The intended use of the snowmelt equipment is to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-R and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

FACILITY REIMBURSEMENT CHARGE:

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

RATE:

Monthly minimum charge is the Customer Charge.

Customer Charge (per bill)	$11.00
Per Therm Charges	
Distribution Charge	$0.12061
Property Tax	$0.00329
Cost of Gas	
1) Temporary Cost of Gas	($0.06246)
2) Weighted Average Cost of Gas	$0.24034
3) Gas Transportation	$0.20067
Total Per Therm Charge	$0.50245

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

Rate Schedule IS-C
SMALL COMMERICAL INTERRUPTIBLE SNOWMELT SERVICE

APPLICABILITY:

Applicable to any customer otherwise eligible to receive gas service under Rate Schedule GS-1 who has added natural gas snowmelt equipment after 6/1/2010. The intended use of the snowmelt equipment is to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-C and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

FACILITY REIMBURSEMENT CHARGE:

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

RATE:

Monthly minimum charge is the Customer Charge.

Customer Charge (per bill)	$23.00
Per Therm Charges	
Distribution Charge	
Block One: First 200 Therms per bill	$0.15294
Block Two: Next 1,800 Therms per bill	$0.13349
Block Three: Next 8,000 Therms per bill	$0.11472
Block Four: Over 10,000 Therms per bill	$0.05793
Property Tax	$0.00329
Cost of Gas	
1) Temporary Cost of Gas	($0.05574)
2) Weighted Average Cost of Gas	$0.24034
3) Gas Transportation	$0.17626
Total Per Therm Charge	
Block One: First 200 Therms per bill	$0.51709
Block Two: Next 1,800 Therms per bill	$0.49764
Block Three: Next 8,000 Therms per bill	$0.47887
Block Four: Over 10,000 Therms per bill	$0.42208

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

Rate Schedule LV-1
LARGE VOLUME FIRM SALES SERVICE

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any existing customer receiving service under the Company's rate schedule LV-1 or any customer not previously served under this schedule whose usage does not exceed 500,000 therms annually, upon execution of a one-year minimum written service contract for firm sales service in excess of 200,000 therms per year.

MONTHLY RATE:

Customer Charge (per bill)	$375.00
Demand Charge (per MDFQ therm)	$0.44000
Per Therm Charges	
Distribution Charge	
Block One: First 35,000 Therms per bill	$0.02052
Block Two: Next 35,000 Therms per bill	$0.00812
Block Three: Over 70,000 Therms per bill	$0.00503
Property Tax	$0.00329
Cost of Gas	
1) Temporary Cost of Gas	($0.03785)
2) Weighted Average Cost of Gas	$0.24034
3) Gas Transportation	$0.09508
Total Per Therm Charge	
Block One: First 35,000 Therms per bill	$0.32138
Block Two: Next 35,000 Therms per bill	$0.30898
Block Three: Over 70,000 Therms per bill	$0.30589

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.

2. The customer shall negotiate with the Company, a mutually agreeable Maximum Daily Firm Quantity (MDFQ), which will be stated in and in effect throughout the term of the service contract.

3. The monthly Demand Charge will be equal to the MDFQ times the Demand Charge rate. Demand Charge relief will be afforded to those LV-1 customers when circumstances impacted by force majeure events prevent the Company from delivering natural gas to the customer's meter.

Rate Schedule T-3
INTERRUPTIBLE DISTRIBUTION TRANSPORTATION SERVICE

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any customer upon execution of a one-year minimum written service contract for interruptible transportation service.

MONTHLY RATE:

Customer Charge (per bill)	$600.00
Per Therm Charges	
Distribution Charge	
Block One: First 100,000 Therms per bill	$0.03682
Block Two: Next 50,000 Therms per bill	$0.01499
Block Three: Over 150,000 Therms per bill	$0.00552
Property Tax	$0.00041
Temporary Cost of Gas	($0.00043)
Total Per Therm Charge	
Block One: First 100,000 Therms per bill	$0.03680
Block Two: Next 50,000 Therms per bill	$0.01497
Block Three: Over 150,000 Therms per bill	$0.00550

ANNUAL MINIMUM BILL:

The customer shall be subject to the payment of an annual minimum bill based on annual usage of 200,000 therms. The deficit usage below 200,000 therms shall be billed at the T-3 Block 1 rate. An annual minimum bill will not apply if the customer is a renewable natural gas production facility.

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

Rate Schedule T-4
FIRM DISTRIBUTION ONLY TRANSPORTATION SERVICE

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any customer upon execution of a one year minimum written service contract for firm distribution transportation service in excess of 200,000 therms per year.

MONTHLY RATE:

Customer Charge (per bill)	$275.00
Demand Charge (per MDFQ therm)	$0.33457*
Per Therm Charges	
Distribution Charge Block One: First 250,000 Therms per bill Block Two: Next 500,000 Therms per bill Block Three: Over 750,000 Therms per bill	 $0.02137 $0.00755 $0.00232
Property Tax	$0.00041
Total Per Therm Charge Block One: First 250,000 Therms per bill Block Two: Next 500,000 Therms per bill Block Three: Over 750,000 Therms per bill	 $0.02178 $0.00796 $0.00273

*Includes Temporary Cost of Gas of ($0.01543).

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for the cost of purchased gas as provided for in Rate Schedule PGA. This adjustment is incorporated into the calculation of the Cost of Gas stated on customer bills.

PROPERTY TAX CHARGE:

The Property Tax Charge is applied in accordance with House Bill 329 that was approved in the 2025 state legislature.

EXHIBIT NO. 4

CASE NO. INT-G-26-04

INTERMOUNTAIN GAS COMPANY

PERTINENT EXCERPTS PERTAINING TO INTERSTATE PIPELINES AND RELATED FACILITIES

(31 pages)

NORTHWEST PIPELINE LLC

(8 pages)

FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, DC 20426

OFFICE OF ENERGY MARKET REGULATION

Northwest Pipeline LLC
Docket No. RP26-544-000

Issued: March 23, 2026

On February 26, 2026, Northwest Pipeline LLC (Northwest) filed a tariff record[1] in compliance with the Commission's Order Issuing Certificate And Approving Abandonment in Docket Nos. CP25-89-000 and CP25-90-000,[2] to establish the initial recourse rate for the Kelso-Beaver Pipeline. Pursuant to authority delegated to the Director, Division of Pipeline Regulation, under 18 C.F.R. § 375.307, the tariff record is accepted, effective April 1, 2026, or the date on which the facilities are placed into service.

When Northwest files in compliance with section 157.20(c)(2) of the Commission's regulations (18 C.F.R § 157.20(c)(2)), it should make this informational filing with the Commission through the eTariff portal using a Type of Filing Code 620. In addition, Northwest is advised to include, as part of the eFiling description, a reference to Docket Nos. CP25-89-000 and CP25-90-000 and the actual in-service date of the project facilities.

The filing was publicly noticed. No protests or adverse comments were filed. Pursuant to Rule 214 of the Commission's regulations (18 C.F.R. § 385.214), notices of intervention, timely-filed motions to intervene, and any unopposed motions to intervene out-of-time filed before the issuance date of this order are granted.

This action shall not be construed as a waiver of the requirements of section 7 of the Natural Gas Act, as amended; nor shall it be construed as constituting approval of the referenced filing or of any rate, charge, classification, or any rule, regulation, or practice affecting such rate or service contained in the applicant's tariff; nor shall such acceptance be deemed as recognition of any claimed contractual right or obligation associated therewith; and such acceptance is without prejudice to any findings or orders which have been or may hereafter be made by the Commission in any proceeding now pending or

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[1] Northwest Pipeline LLC, Fifth Revised Volume No. 1, Sheet No. 5, Statement of Rates: TF-1, TF-2, TI-1, TFL-1 and TIL-1 (13.0.0).

[2] *Northwest Pipeline LLC, et. al.*, 193 FERC ¶ 61,142 (2025).

hereafter instituted by or against the applicant.

This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30 days of the date of issuance of this order, pursuant to 18 C.F.R. § 385.713.

Issued by: Marsha K. Palazzi, Director, Division of Pipeline Regulation

STATEMENT OF RATES
Effective Rates Applicable to
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1
(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1),(3) Minimum	Maximum
Rate Schedule TF-1 (4)(5)		
Reservation		
(Large Customer)		
System-Wide	.00000	.37250
25 Year Evergreen Exp.	.00000	.27082
Volumetric (2)		
(Large Customer)		
System-Wide	.00935	.00935
25 Year Evergreen Exp.	.00935	.00935
(Small Customer) (6)	.00935	.66230
Scheduled Overrun (2)	.00935	.38185
Rate Schedule TF-2 (4)(5)		
Reservation	.00000	.37250
Volumetric	.00935	.00935
Scheduled Daily Overrun	.00935	.38185
Annual Overrun	.00935	.38185
Rate Schedule TI-1 (2)		
Volumetric (7)	.00935	.38185
Rate Schedule TFL-1 (4)(5)		
Reservation		
KB Lateral	.00000	.01887
Volumetric (2)		
KB Lateral	.00000	.00000
Scheduled Overrun (2)		
KB Lateral	.00000	.01887
Rate Schedule TIL-1 (2)		
Volumetric		
KB Lateral	.00000	.01887

STATEMENT OF RATES (Continued)

Effective Rates Applicable to
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

Footnotes (Continued)

(3) To the extent Transporter discounts the Maximum Base Tariff Rate, such discounts will be applied on a non-discriminatory basis, subject to the policies of Order No. 497.

Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.

An incremental facilities charge or other payment method provided for in Section 21 or 29 of the General Terms and Conditions, is payable in addition to all other rates and charges if such a charge is included in Exhibit C to a Shipper’s Transportation Service Agreement.

In addition to the rates set forth on Sheet No. 5, Puget Sound Energy, Inc.’s Transportation Service Agreement Nos. 140053 and 143077 are subject to an annual incremental facility charge pursuant to Section 21 of the General Terms and Conditions. The effective annual incremental facility charge for the South Seattle Delivery Lateral Expansion Project is $1,683,429, and it is billed in equal monthly one-twelfth increments with a daily incremental facility charge of $0.07218 per Dth. The effective annual incremental facility charge for the North Seattle Lateral Upgrade Project is $8,485,627, and it is billed in equal monthly one-twelfth increments with a daily incremental facility charge of $0.13454 per Dth.

In addition to the reservation rates shown on Sheet No. 5, Shippers who contract for Columbia Gorge Expansion Project capacity are subject to a facility reservation surcharge pursuant to Section 3.4 of Rate Schedule TF-1. The facility charge used in deriving the Columbia Gorge Expansion Project facility reservation surcharge has a minimum rate of $0 and a maximum rate of $0.10646.

In addition to the reservation rates shown on Sheet No. 5, Shippers who contract service under Rate Schedules TF-1 (Large Customer), TF-1 25-Year Evergreen, and TF-2 are subject to a Modernization and Emissions Program Cost Recovery Mechanism (CRM) Surcharge pursuant to Section 30 of this Tariff. CRM Surcharge is currently $0.03389.

Northwest Pipeline LLC
FERC Gas Tariff
Fifth Revised Volume No. 1

Tenth Revised Sheet No. 7
Superseding
Ninth Revised Sheet No. 7

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1) Minimum	Base Tariff Rate (1) Maximum
Rate Schedule SGS-2F (2) (3) (4) (5)		
Demand Charge		
Pre-Expansion Shipper	0.00000	0.02220
Expansion Shipper	0.00000	0.03393
Capacity Demand Charge		
Pre-Expansion Shipper	0.00000	0.00081
Expansion Shipper	0.00000	0.00291
Volumetric Bid Rates		
Withdrawal Charge		
Pre-Expansion Shipper	0.00000	0.02220
Expansion Shipper	0.00000	0.03393
Storage Charge		
Pre-Expansion Shipper	0.00000	0.00081
Expansion Shipper	0.00000	0.00291
Rate Schedule SGS-2I		
Volumetric	0.00000	0.00240

Footnotes
(1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules LS-2F and LS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1) Minimum	Maximum
Rate Schedule LS-2F (3)		
Demand Charge (2)	0.00000	0.03136
Capacity Demand Charge (2)	0.00000	0.00401
Volumetric Bid Rates		
Vaporization Demand-Related Charge (2)	0.00000	0.03136
Storage Capacity Charge (2)	0.00000	0.00401
Liquefaction	0.58646	0.58646
Vaporization	0.07272	0.07272
Rate Schedule LS-2I		
Volumetric	0.00000	0.00802
Liquefaction	0.58646	0.58646
Vaporization	0.07272	0.07272

Footnotes

(1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.

(2) Rates are daily rates computed on the basis of 365 days per year.

(3) Rates are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Vaporization Demand-Related Charge and Storage Capacity Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.

FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, DC 20426

OFFICE OF ENERGY MARKET REGULATION

Northwest Pipeline LLC
Docket No. RP26-530-000

Issued: March 20, 2026

On February 26, 2026, Northwest Pipeline LLC filed a tariff record[1] to reflect an adjustment to its fuel reimbursement factors, pursuant to sections 14.12 and 14.20 of the General Terms and Conditions of its tariff. Pursuant to authority delegated to the Director, Division of Pipeline Regulation, under 18 C.F.R. § 375.307, the tariff record is accepted, effective April 1, 2026, as requested.

The filing was publicly noticed. No protests or adverse comments were filed. Pursuant to Rule 214 of the Commission's regulations (18 C.F.R. § 385.214), notices of intervention, timely-filed motions to intervene, and any unopposed motions to intervene out-of-time filed before the issuance date of this order are granted.

This action shall not be construed as a waiver of the requirements of section 7 of the Natural Gas Act, as amended; nor shall it be construed as constituting approval of the referenced filing or of any rate, charge, classification, or any rule, regulation, or practice affecting such rate or service contained in the applicant's tariff; nor shall such acceptance be deemed as recognition of any claimed contractual right or obligation associated therewith; and such acceptance is without prejudice to any findings or orders which have been or may hereafter be made by the Commission in any proceeding now pending or hereafter instituted by or against the applicant.

This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30 days of the date of issuance of this order, pursuant to 18 C.F.R. § 385.713.

Issued by: Marsha K. Palazzi, Director, Division of Pipeline Regulation

[1] Northwest Pipeline LLC, Fifth Revised Volume No. 1, Sheet No. 14, Fuel Use Factors (38.0.0).

STATEMENT OF FUEL USE REQUIREMENTS FACTORS
FOR REIMBURSEMENT OF FUEL USE

Applicable to Transportation Service Rendered Under
Rate Schedules Contained in this Tariff, Fifth Revised Volume No. 1

The rates set forth on Sheet Nos. 5, 6, 7, 8 and 8-A are exclusive of fuel use requirements. Shipper shall reimburse Transporter in-kind for its fuel use requirements in accordance with Section 14 of the General Terms and Conditions contained herein.

The fuel use reimbursement furnished by Shippers shall be as follows for the applicable Rate Schedules included in this Tariff:

Rate Schedules TF-1, TF-2, TI-1, and DEX-1	1.04%
Rate Schedule TF-1 - Evergreen Expansion	
Incremental Surcharge (1)	0.50%
Rate Schedule TFL-1	-
Rate Schedule TIL-1	-
Rate Schedules SGS-2F and SGS-2I	0.10%
Rate Schedules LS-2F, LS-3F and LS-2I	
Liquefaction	2.65%
Vaporization	2.00%
Rate Schedule LD-4I	
Liquefaction	2.65%

The fuel use factors set forth above shall be calculated and adjusted as explained in Section 14 of the General Terms and Conditions. Fuel reimbursement quantities to be supplied by Shippers to Transporter shall be determined by applying the factors set forth above to the quantity of gas nominated for receipt by Transporter from Shipper for transportation, Jackson Prairie injection, Plymouth liquefaction, Plymouth vaporization, or for deferred exchange, as applicable.

Footnote

(1) In addition to the Rate Schedule TF-1 fuel use requirements factor, the Evergreen Expansion Incremental Surcharge will apply to the quantity of gas nominated for receipt at the Sumas, SIPI or Pacific Pool receipt points under Evergreen Expansion service agreements.

NOVA GAS TRANSMISSION LTD.

(4 pages)

Canada Energy Regulator | Régie de l'énergie du Canada

ORDER TG-004-2026

IN THE MATTER OF the *Canadian Energy Regulator Act* (**CER Act**); and

IN THE MATTER OF an application filed by NGTL GP Ltd. (**NGTL GP**), as general partner on behalf of NGTL Limited Partnership with the Canada Energy Regulator (**CER**) pursuant to section 226 and paragraph 229(1)(b) of the CER Act under File 6933198.

BEFORE the Commission of the CER on 25 May 2026.

WHEREAS on 29 May 2014, the National Energy Board (**NEB**) issued the MH-001-2013 Decision, approving NOVA Gas Transmission Ltd. 's (**NGTL**) methodology for calculating abandonment surcharges;

AND WHEREAS on 25 March 2020, the Commission issued Order TG-001-2020, approving NGTL's rate design (**Rate Design**);

AND WHEREAS on 14 May 2024, the Commission issued amending orders to change the name of the holder of relevant certificates and orders, to reflect the change in ownership of the NGTL System facilities from NGTL to NGTL GP;

AND WHEREAS on 26 September 2024, the Commission issued Order TG-006-2024, approving NGTL GP's 2025-2029 Revenue Requirement Settlement (**Settlement**);

AND WHEREAS on 4 December 2025, the Commission issued Order TGI-001-2025, approving NGTL GP's interim tolls and abandonment surcharges effective 1 January 2026;

AND WHEREAS on 17 April 2026, NGTL GP filed an application (**Application**) requesting an order approving final 2026 rates, tolls and charges for services on the NGTL System, for the period 1 January 2026 to 31 May 2026 at the level previously approved by the Commission as interim rates effective 1 January 2026 through Order TGI-001-2025, and final 2026 rates, tolls and charges for services on the NGTL System for the period 1 June 2026 to 31 December 2026 at the level contained in Attachment G to the Application effective 1 June 2026, (collectively, **Final 2026 Tolls**) and final 2026 abandonment surcharges (**Final 2026 Abandonment Surcharges**);

…/2

Canada

AND WHEREAS the Commission is satisfied with the consultation conducted and is not aware of any outstanding concerns with the Application from shippers and participants of NGTL GP's Tolls, Tariffs, Facilities and Procedures Committee or other interested parties;

AND WHEREAS the Commission finds the Final 2026 Tolls are just, reasonable and not unjustly discriminatory and have been calculated in accordance with the Settlement and Rate Design, and the Final 2026 Abandonment Surcharges have been calculated in accordance with the NEB MH-001-2013 Decision and the Commission 27 March 2024 Decision respecting abandonment costs and surcharges;

IT IS ORDERED pursuant to section 226 and paragraph 229(1)(b) of the CER Act that:

1. The interim tolls approved via Order TGI-001-2025 are approved as final for the period 1 January 2026 to 31 May 2026;
2. The proposed tolls, as contained in Attachment G to the Application, are approved as final for the period 1 June 2026 to 31 December 2026;
3. The interim abandonment surcharges approved via Order TGI-001-2025, and as contained in Attachment H to the Application, are approved as final for the period 1 January 2026 to 31 December 2026.

THE COMMISSION OF THE CANADA ENERGY REGULATOR

Signed by

Ramona Sladic
Secretary of the Commission

Final June-December 2026 Rates

NGTL SYSTEM DELIVERY POINT RATES

Group 1 Delivery Point Number	Group 1 Delivery Point Name	FT-D Demand Rate Price Point "Z" ($/GJ/mo)	IT-D Rate ($/GJ/d)
2000	ALBERTA-B.C. BORDER	6.91	0.2499
31111	ALLIANCE CLAIRMONT INTERCONNECT APN	6.40	0.2315
31110	ALLIANCE EDSON INTERCONNECT APN	6.40	0.2315
31112	ALLIANCE SHELL CREEK INTERCONNECT APGC	6.40	0.2315
1958	EMPRESS BORDER	6.40	0.2315
3886	GORDONDALE BORDER	6.40	0.2315
6404	MCNEILL BORDER	6.40	0.2315
3826	WILLOW VALLEY INTERCONNECT	6.40	0.2315

Group 2 Delivery Point Number	Group 2 Delivery Point Name	FT-D Demand Rate Price Point "Z" ($/GJ/mo)	IT-D Rate ($/GJ/d)	Subject to ATCO Pipelines Franchise Fees[1]
31000	A.T. PLASTICS SALES APN	9.42	0.3407	Yes
32799	ACHESON B SALES APN	9.42	0.3407	
31001	ADM AGRI INDUSTRIES SALES APN	9.42	0.3407	Yes
3880	AECO INTERCONNECTION	9.42	0.3407	
31003	AGRIUM CARSELAND SALES APS	9.42	0.3407	
31002	AGRIUM FT. SASK SALES APN	9.42	0.3407	Yes
31004	AGRIUM REDWATER SALES APN	9.42	0.3407	
31005	AINSWORTH SALES APGP	9.42	0.3407	
31006	AIR LIQUIDE SALES APN	9.42	0.3407	
6126	AITKEN CREEK SOUTH SALES[2]	11.76	0.4175	
3820	AITKEN CREEK INTERCONNECT[2]	11.76	0.4175	
3214	AKUINU RIVER WEST SALES	9.42	0.3407	
31007	ALBERTA ENVIROFUELS SALES APN	9.42	0.3407	Yes[3]
31008	ALBERTA HOSPITAL SALES APN	9.42	0.3407	Yes
3868	ALBERTA-MONTANA BORDER	9.42	0.3407	
3297	ALDER FLATS SOUTH NO 2 SALES	9.42	0.3407	
3059	ALLISON CREEK SALES	9.42	0.3407	
6132	ALTARES SALES[2]	11.76	0.4175	
6133	ALTARES SOUTH SALES[2]	11.76	0.4175	
31009	ALTASTEEL SALES APN	9.42	0.3407	Yes[3]
6145	ANDERSON LAKE SALES	9.42	0.3407	
31012	APL JASPER SALES APN	9.42	0.3407	Yes
3488	ARDLEY SALES	9.42	0.3407	
3237	ASPEN SALES	9.42	0.3407	
3662	ATUSIS CREEK EAST SALES	9.42	0.3407	
3216	AURORA NO 2 SALES	9.42	0.3407	
3135	AURORA SALES	9.42	0.3407	
3288	BANTRY SALES	9.42	0.3407	
3423	BASHAW WEST SALES	9.42	0.3407	
6158	BASSET LAKE WEST SALES	9.42	0.3407	
31013	BAYMAG SALES APS	9.42	0.3407	
6112	BAY TREE SALES	9.42	0.3407	
31014	BEAR CREEK COGEN SALES APGP	9.42	0.3407	

NGTL GP Ltd., as general partner on behalf of
NGTL Limited Partnership

Final June-December 2026 Rates

TABLE OF RATES, TOLLS AND CHARGES

Service	Rates, Tolls and Charges			
1. Rate Schedule FT-R	Refer to Attachment "1" for applicable FT-R Demand Rate per month based on a three-year term (Price Point "B") & Surcharge for each Receipt Point			
	Average Firm Service Receipt Price (AFSRP)			$318.99 / 10^3m^3 / month
2. Rate Schedule FT-RN	Refer to Attachment "1" for applicable FT-RN Demand Rate per month & Surcharge for each Receipt Point			
3. Rate Schedule FT-D [1]	Refer to Attachment "2" for applicable FT-D Demand Rate per month based on a one-year term (Price Point "Z") & Surcharge for each Group 1 or Group 2 Delivery Point			
	Average FT-D Demand Rate for Group 1 Delivery Points			$6.58 / GJ / month
	FT-D Demand Rate for Group 2 Delivery Points			$9.42 / GJ / month
	FT-D Demand Rate for Group 3 Delivery Points			$11.30 / GJ / month
4. Rate Schedule STFT	STFT Bid Price = Minimum of 100% of the applicable FT-D Demand Rate based on a one-year term (Price Point "Z") for each Group 1 Delivery Point			
5. Rate Schedule FT-DW	FT-DW Bid Price = Minimum of 125% of the applicable FT-D Demand Rate based on a three-year term (Price Point "Y") for each Group 1 Delivery Point			
6. Rate Schedule FT-P [1]	Refer to Attachment "3" for applicable FT-P Demand Rate per month			
7. Rate Schedule FT-LE	Refer to Attachment "4" for applicable FT-LE Demand Rate per day and per month			
8. Rate Schedule IT-R	Refer to Attachment "1" for applicable IT-R Rate for each Receipt Point			
9. Rate Schedule IT-D [1]	Refer to Attachment "2" for applicable IT-D Rate for each Delivery Point			
10. Rate Schedule FCS	The FCS Charge is determined in accordance with Attachment "1" to the applicable Schedule of Service			
11. Rate Schedule PT	Schedule No.	PT Rate		PT Gas Rate
	9026-010120	$3,494 / day		6.4 / 103m3 / day
	9026-010121	$8,841 / day		10.9 / 103m3 / day
	9026-010122	$1,370 / day		2.9 / 103m3 / day
	9026-010123	$2,429 / day		3.7 / 103m3 / day
	9026-010124	$4,361 / day		11.4 / 103m3 / day
	9026-010125	$5,758 / day		15.0 / 103m3 / day
12. Rate Schedule OS	Schedule No.			Charge
	2025723207			$142.90 / 10^3m^3 / month
	2003004522			Applicable IT-D Rate on Over-Run
	2011476052 / 2011476054			$0.3096 / GJ subject to $717,000 Minimum Annual Charge
	2017887638 / 2011476092 2016721799 / 2016759254			$0.095 / GJ and $1,000 / month
	2021735873 / 2019305573 / 2024335033 / 2025660282 / 2025660293 / 2026816718 / 2026815892			$8.48 / GJ / month and Applicable IT-D Rate on Over-Run
13. Rate Schedule CO_2	Tier	1	2	3
	CO_2 Rate (/ 10^3m^3)	$647.59	$512.49	$334.14
14. Monthly Abandonment Surcharge [2]		$14.85 /$10^3m^3$ /month		$0.39 /GJ /month
15. Daily Abandonment Surcharge [3]		$0.49 /$10^3m^3$ /day		$0.0129 /GJ /day
16. Federal Fuel Charge [4]	Marketable Natural Gas [5]			$0.0000 / m^3

1. Service under Rate Schedules FT-D, FT-P and IT-D for delivery stations identified in Attachment 2, and Rate Schedule OS No. 2017887638, 2011476092, 2016721799, and 2016759254 are subject to the ATCO Pipelines Franchise Fees pursuant to paragraph 15.13 of the General Terms and Conditions.
2. Monthly Abandonment Surcharge applicable to Rate Schedules FT-R, FT-D, FT-P, FT-LE, FT-RN, FT-DW, and STFT, and the following Schedules OS: 2025723207, 2021735873, 2019305573, 2024335033, 2025660282, 2025660293, 2026816718 , 2026815892.
3. Daily Abandonment Surcharge applicable to Rate Schedules IT-R, IT-D, the following Rate Schedules OS: 2003004522, 2011476052, 2011476054, 2017887638, 2011476092, 2016721799, 2016759254, and if applicable Over-Run Gas.
4. Collected on all deliveries of gas within Alberta pursuant to any Rate Schedule unless NGTL has received a valid exemption certificate pursuant to the Greenhouse Gas Pollution Pricing Act.
5. See FCN12 Canada Revenue Agency Administrative Position regarding Marketable Natural Gas under Part 1 of the Greenhouse Gas Pollution Pricing Act.

FOOTHILLS PIPE LINES LTD.

(3 pages)

TC Energy

450 – 1 Street SW
Calgary, Alberta T2P 5H1

Tel: (587) 933-8875
Email: roman_karski@tcenergy.com

November 7, 2025

Canada Energy Regulator
Suite 210, 517 Tenth Avenue SW
Calgary, Alberta T2R 0A8

Filed Electronically

Attention: Ramona Sladic, Secretary of the Commission

Dear Ramona Sladic:

Re: Foothills Pipe Lines Ltd. (Foothills)
Statement of Rates and Charges effective January 1, 2026

Foothills encloses for filing with the Commission pursuant to section 229(1)(a) of the *Canadian Energy Regulator Act* rates and charges for transportation service on Foothills Zones 6, 7, 8 and 9 to be effective January 1, 2026 (Effective 2026 Rates).

The following attachments are included with this filing:

- Attachment 1 consists of supporting Schedules A through G
- Attachments 2 and 3 are black-lined and clean copies, respectively, of the Table of Effective Rates for 2026
- Attachment 4 consists of an updated Annual Contribution Amount calculation form.

The rates and charges are based on the methodology approved in Order TG-8-2004, as amended by Order TG-03-2007.

The filing also includes the Foothills Abandonment Surcharges effective January 1, 2026, which are included in the Table of Effective Rates for 2026. The supporting information on the Abandonment Surcharge calculations are provided in the attached Schedule G.

In addition, Foothills recently updated its rate of return assumption for the funds in its Abandonment Trust through an updated Statement of Investment Policies and Procedures filed with the Commission on October 30, 2025.[1] The Annual Contribution Amount (ACA) was revised to reflect the updated rate of return and various other parameters as detailed in the ACA calculation form provided as Attachment 4.

[1] Filing ID: C37048.

Foothills met with customers and interested parties on October 27, 2025, and presented the preliminary 2026 revenue requirement, preliminary Effective 2026 Rates and preliminary Abandonment Surcharges. Based on this consultation, Foothills is not aware of any objections to its proposal for establishing the Effective 2026 Rates.

Foothills understands that any party that is opposed to the rates and charges will advise the Commission accordingly.

Foothills will notify its customers and interested parties of this filing and post a copy of it on TC Energy's Foothills System website at: http://www.tccustomerexpress.com/934.html

Communication regarding this filing should be directed to:

Riccardo Ficarella
Regulatory Analyst
Tolls and Tariffs, Canadian Natural Gas Pipelines

Foothills Pipe Lines Ltd.
450 – 1 Street SW
Calgary, Alberta T2P 5H1

Telephone: (403) 920-7637
Email: riccardo_ficarella@tcenergy.com

Namrita Sohi
Senior Legal Counsel
Canadian Law, Natural Gas Pipelines

Foothills Pipe Lines Ltd.
450 – 1 Street SW
Calgary, Alberta T2P 5H1

Telephone: (403) 920-7835
Email: namrita_sohi@tcenergy.com

Yours truly,
Foothills Pipe Lines Ltd.

Original signed by

Roman Karski
Manager, Regulatory Tolls and Tariffs
Canadian Natural Gas Pipelines

Attachments

cc: Foothills Firm Customers
Interruptible Customers and Interested Parties

TABLE OF EFFECTIVE RATES

1. Rate Schedule FT, Firm Transportation Service

	Demand Rate ($/GJ/Km/Month)
Zone 6	0.0064729237
Zone 7	0.0045773105
Zone 8*	0.0273505436
Zone 9	0.0174748917

2. Rate Schedule OT, Overrun Transportation Service

	Commodity Rate ($/GJ/Km)
Zone 6	0.0002340893
Zone 7	0.0001655356

3. Rate Schedule IT, Interruptible Transportation Service

	Commodity Rate ($/GJ/Km)
Zone 8	0.0009891155
Zone 9	0.0006319687

4. Monthly Abandonment Surcharge**

All Zones 0.1275526676 ($/GJ/Month)

5. Daily Abandonment Surcharge***

All Zones 0.0041935124 ($/GJ/Day)

* For Zone 8, Customers Haul Distance shall be 170.7 km.

**Monthly Abandonment Surcharge applicable to Rate Schedule Firm Transportation Service, and Short Term Firm Transportation Service for all zones.

***Daily Abandonment Surcharge applicable to Rate Schedule Overrun Transportation Service for Zone 6 & 7, Interruptible Transportation Service for Zone 8 & 9, and Small General Service for Zone 9.

GAS TRANSMISSION NORTHWEST LLC

(7 pages)

FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, DC 20426

OFFICE OF ENERGY MARKET REGULATION

Gas Transmission Northwest LLC
Docket No. RP23-1099-007

Issued: March 20, 2026

On February 27, 2026, Gas Transmission Northwest LLC (GTN) filed tariff records[1] in compliance with the Commission's order in Docket Nos. RP23-1099-000 and RP23-1099-004,[2] approving GTN's stipulation and agreement of settlement. Pursuant to authority delegated to the Director, Division of Pipeline Regulation, under 18 C.F.R. § 375.307, the tariff records are accepted, effective April 1, 2026, as requested.

The filing was publicly noticed. No protests or adverse comments were filed. Pursuant to Rule 214 of the Commission's regulations (18 C.F.R. § 385.214), notices of intervention, timely-filed motions to intervene, and any unopposed motions to intervene out-of-time filed before the issuance date of this order are granted.

This action shall not be construed as a waiver of the requirements of section 7 of the Natural Gas Act, as amended; nor shall it be construed as constituting approval of the referenced filing or of any rate, charge, classification, or any rule, regulation, or practice affecting such rate or service contained in the applicant's tariff; nor shall such acceptance be deemed as recognition of any claimed contractual right or obligation associated therewith; and such acceptance is without prejudice to any findings or orders which have been or may hereafter be made by the Commission in any proceeding now pending or hereafter instituted by or against the applicant.

This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30 days of the date of issuance of this order, pursuant to 18 C.F.R. § 385.713.

Issued by: Marsha K. Palazzi, Director, Division of Pipeline Regulation

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[1] *See* Appendix.

[2] *Gas Transmission Nw. LLC*, 189 FERC ¶ 61,055 (2024).

STATEMENT OF EFFECTIVE RATES AND CHARGES FOR
TRANSPORTATION OF NATURAL GAS

Rate Schedules FTS-1, LFS-1, and FHS

For Rate Schedules FTS-1 and LFS-1:

RESERVATION	DAILY MILEAGE (a) (Dth-Mile)		DAILY NON-MILEAGE (b) (Dth)		DELIVERY (c) (Dth-Mile)	
	Max.	Min.	Max.	Min.	Max.	Min
BASE	0.0003221	0.0000000	0.0254384	0.0000000	0.0000119	0.0000119
STF (e)	(e)	0.0000000	(e)	0.0000000	0.0000119	0.0000119
EXTENSION CHARGES						
MEDFORD						
E-1 (f)	0.0013131	0.0000000	0.0114283	0.0000000	0.0000000	0.0000000
E-2 (h) (Diamond 1)	0.0029720	0.0000000	---	---	0.0000000	0.0000000
E-2 (h) (Diamond 2)	0.0011660	0.0000000	---	---	0.0000000	0.0000000
COYOTE SPRINGS						
E-3 (i)	0.0017692	0.0000000	0.0041049	0.0000000	0.0000000	0.0000000
CARTY LATERAL						
E-4 (p)	---	---	0.0892439	0.0000000	0.000000	0.0000000
OVERRUN CHARGE (j)	---	---	---	---	---	---

FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, DC 20426

OFFICE OF ENERGY MARKET REGULATION

Gas Transmission Northwest LLC
Docket No. RP26-959-000

Issued: July 17, 2026

On July 1, 2026, Gas Transmission Northwest LLC filed revised tariff records[1] to reflect negotiated rate agreements with BP Canada Energy Marketing Corp. Waiver of the Commission's 30-day notice requirement is granted. Pursuant to authority delegated to the Director, Division of Pipeline Regulation, under 18 C.F.R. § 375.307, the tariff records are accepted, effective July 1, 2026, as requested.

The filing was publicly noticed. No protests or adverse comments were filed. Pursuant to Rule 214 of the Commission's regulations (18 C.F.R. § 385.214), notices of intervention, timely-filed motions to intervene, and any unopposed motions to intervene out-of-time filed before the issuance date of this order are granted.

This action shall not be construed as a waiver of the requirements of section 7 of the Natural Gas Act, as amended; nor shall it be construed as constituting approval of the referenced filing or of any rate, charge, classification, or any rule, regulation, or practice affecting such rate or service contained in the applicant's tariff; nor shall such acceptance be deemed as recognition of any claimed contractual right or obligation associated therewith; and such acceptance is without prejudice to any findings or orders which have been or may hereafter be made by the Commission in any proceeding now pending or hereafter instituted by or against the applicant.

This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30 days of the date of issuance of this order, pursuant to 18 C.F.R. § 385.713.

Issued by: Marsha K. Palazzi, Director, Division of Pipeline Regulation

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[1] Gas Transmission Northwest LLC, GTN Tariffs, 4.6 - Statement of Rates, Negotiated Rate Agreements - FTS-1 and LFS-1 (20.0.0), 4.7 - Statement of Rates, Footnotes for Negotiated Rates - FTS-1 and LFS-1 (20.0.0).

STATEMENT OF EFFECTIVE RATES AND CHARGES
FOR TRANSPORTATION OF NATURAL GAS

NEGOTIATED RATE AGREEMENTS UNDER RATE SCHEDULES FTS-1 AND LFS-1

SHIPPER (CONTRACT NO.)	TERM OF CONTRACT	RATE SCHEDULE	DTH/D	PRIMARY RECEIPT POINT	PRIMARY DELIVERY POINT	RATE /2 /3
ARC Resources U.S. Corp (18377)	06/01/20 05/31/35	FTS-1	66,020	Kingsgate	Malin	/8
CanNat Energy Inc (18362)	07/01/20 06/30/35	FTS-1	54,658	Kingsgate	Malin	/9
Intermountain Gas Company (19869)	07/01/20 06/30/36	FTS-1	5,000	Kingsgate	Malin	/9
Murphy Oil Company (18538)	07/01/20 06/30/35	FTS-1	52,760	Kingsgate	Malin	/9
ARC Resources Ltd. (18564)	07/01/20 06/30/35	FTS-1	23,000	Kingsgate	Malin	/9
Whitecap U.S. Corporation (18683)	07/01/20 03/31/36	FTS-1	7,600	Kingsgate	Malin	/10
ARC Resources U.S Corp. (18376)	11/1/2019 10/31/2034	FTS-1	11,063	Kingsgate	Malin	/11
Intermountain Gas Company (19881)	11/01/20 05/31/35	FTS-1	15,109	Kingsgate	Malin	/12
Tourmaline Oil Marketing Corp. (20183)	03/17/23 03/16/57	FTS-1	100,000	Kingsgate	Malin	/13
Cascade Natural Gas Corporation (20780)	12/13/24 1/12/56	FTS-1	20,000	Kingsgate	Malin	/14
Intermountain Gas Company (20181)	12/13/24 1/12/55	FTS-1	79,000	Kingsgate	Malin	/14
Tourmaline Oil Marketing Corp. (20184)	12/13/24 12/12/57	FTS-1	51,000	Kingsgate	Malin	/14

The Daily Delivery Charge shall be equal to the 100% load factor equivalent of the FTS-1 E-2 rate, or its successor, and shall be multiplied by the positive difference between (a) volumes delivered and (b) the contract MDQ times the appropriate Effective Period Percentage.

Daily Delivery Charge = [Dth Delivered - (MDQ * Effective Period %)] * 100% Load Factor Equivalent FTS-1 E-2

/8 Effective November 1, 2020 continuing until May 31, 2035, GTN and Shipper have agreed to a fixed reservation charge of $0.2500 along with applicable surcharges for all quantities on the Kingsgate to Malin path.

/9 a. GTN and Shipper have agreed to a fixed reservation charge of $0.2375 along with applicable surcharges for all quantities on the Kingsgate to Malin path.

b. Effective the earlier of January 1, 2022, or the termination of the Amended Settlement in Docket No. RP15-904-001, the negotiated rate for all quantities on the Kingsgate to Malin path shall be a fixed Reservation Charge of $0.2500 along with applicable surcharges.

/10 a. GTN and Shipper have agreed to a fixed Reservation Charge of $0.2470 along with applicable surcharges for all quantities on the Kingsgate to Malin path.

b. Effective the earlier of January 1, 2022, or the termination of the Amended Settlement in Docket No. RP15-904-001, the negotiated rate for all quantities on the Kingsgate to Malin path shall be a fixed Reservation Charge of $0.2600 along with applicable surcharges.

/11 a. Effective November 1, 2019 continuing until December 31, 2021, GTN and Shipper have agreed to a fixed reservation charge of $0.2375 along with applicable surcharges for all quantities on the Kingsgate to Malin path.

b. Effective the earlier of January 1, 2022, or the termination of the Amended Settlement in Docket No. RP15-904-001, the negotiated rate for all quantities on the Kingsgate to Malin path shall be a fixed Reservation Charge of $0.2500 along with applicable surcharges.

/12 a. Effective November 1, 2020 continuing until December 31, 2021, GTN and Shipper have agreed to a fixed reservation charge of $0.2375 along with applicable surcharges for all quantities on the Kingsgate to Malin path.

b. Effective January 1, 2022 and continuing until May 31. 2035, the negotiated rate for all quantities on the Kingsgate to Malin path shall be a fixed Reservation Charge of $0.2500 along with applicable surcharges.

/13 Effective March 17, 2023 and continuing until March 16, 2057, GTN and Shipper have agreed to a fixed reservation charge of $0.2800 along with applicable surcharges for all quantities on the Kingsgate to Malin path.

/14 Effective December 13, 2024, GTN and Shipper have agreed that Shipper shall pay a Negotiated Demand Rate equal to $0.31 per dekatherm along with the maximum applicable system commodity rate and all applicable maximum reservation and commodity surcharges.

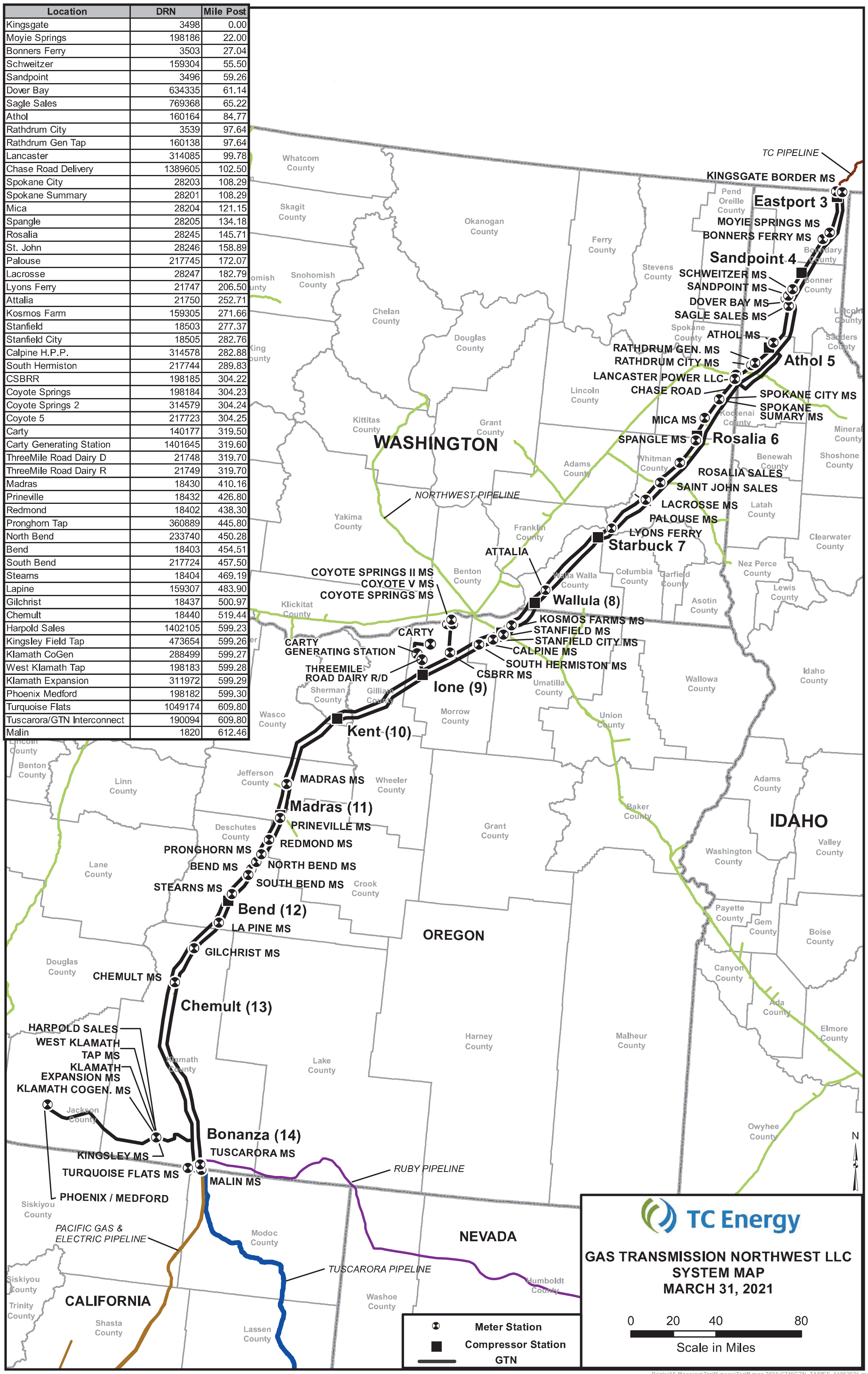
/15 Effective April 1, 2026, GTN and Shipper have agreed that Shipper shall pay a fixed Reservation charge of $0.28 along with applicable surcharges for all quantities on the Kingsgate to Malin path.

/16 Effective June 1, 2026 through October 31, 2028, GTN and Shipper have agreed that Shipper shall pay a fixed Reservation charge of $0.30500 along with applicable surcharges for all quantities on the Kingsgate to Malin path.

/17 Effective July 1, 2026 through October 31, 2028, GTN and Shipper have agreed that Shipper shall pay a fixed Reservation charge of $0.305 along with applicable surcharges for all quantities on the Kingsgate to Malin path.

/18 Reserved

Location	DRN	Mile Post
Kingsgate	3498	0.00
Moyie Springs	198186	22.00
Bonners Ferry	3503	27.04
Schweitzer	159304	55.50
Sandpoint	3496	59.26
Dover Bay	634335	61.14
Sagle Sales	769368	65.22
Athol	160164	84.77
Rathdrum City	3539	97.64
Rathdrum Gen Tap	160138	97.64
Lancaster	314085	99.78
Chase Road Delivery	1389605	102.50
Spokane City	28203	108.29
Spokane Summary	28201	108.29
Mica	28204	121.15
Spangle	28205	134.18
Rosalia	28245	145.71
St. John	28246	158.89
Palouse	217745	172.07
Lacrosse	28247	182.79
Lyons Ferry	21747	206.50
Attalia	21750	252.71
Kosmos Farm	159305	271.66
Stanfield	18503	277.37
Stanfield City	18505	282.76
Calpine H.P.P.	314578	282.88
South Hermiston	217744	289.83
CSBRR	198185	304.22
Coyote Springs	198184	304.23
Coyote Springs 2	314579	304.24
Coyote 5	217723	304.25
Carty	140177	319.50
Carty Generating Station	1401645	319.60
ThreeMile Road Dairy D	21748	319.70
ThreeMile Road Dairy R	21749	319.70
Madras	18430	410.16
Prineville	18432	426.80
Redmond	18402	438.30
Pronghorn Tap	360889	445.80
North Bend	233740	450.28
Bend	18403	454.51
South Bend	217724	457.50
Stearns	18404	469.19
Lapine	159307	483.90
Gilchrist	18437	500.97
Chemult	18440	519.44
Harpold Sales	1402105	599.23
Kingsley Field Tap	473654	599.26
Klamath CoGen	288499	599.27
West Klamath Tap	198183	599.28
Klamath Expansion	311972	599.29
Phoenix Medford	198182	599.30
Turquoise Flats	1049174	609.80
Tuscarora/GTN Interconnect	190094	609.80
Malin	1820	612.46



MOUNTAINWEST PIPELINE, LLC

(2 pages)

FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, DC 20426

OFFICE OF ENERGY MARKET REGULATION

MountainWest Pipeline, LLC
Docket No. RP26-255-000

Issued: December 17, 2025

On December 1, 2025, MountainWest Pipeline, LLC filed a tariff record[1] to reflect its annual fuel gas reimbursement percentage, pursuant to section 12.15 of the General Terms and Conditions of its tariff. Pursuant to authority delegated to the Director, Division of Pipeline Regulation, under 18 C.F.R. § 375.307, the tariff record is accepted, effective January 1, 2026, as requested.

The filing was publicly noticed. No protests or adverse comments were filed. Pursuant to Rule 214 of the Commission's regulations (18 C.F.R. § 385.214), notices of intervention, timely-filed motions to intervene, and any unopposed motions to intervene out-of-time filed before the issuance date of this order are granted.

This action shall not be construed as a waiver of the requirements of section 7 of the Natural Gas Act, as amended; nor shall it be construed as constituting approval of the referenced filing or of any rate, charge, classification, or any rule, regulation, or practice affecting such rate or service contained in the applicant's tariff; nor shall such acceptance be deemed as recognition of any claimed contractual right or obligation associated therewith; and such acceptance is without prejudice to any findings or orders which have been or may hereafter be made by the Commission in any proceeding now pending or hereafter instituted by or against the applicant.

This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30 days of the date of issuance of this order, pursuant to 18 C.F.R. § 385.713.

Issued by: Marsha K. Palazzi, Director, Division of Pipeline Regulation

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[1] MountainWest Pipeline, LLC, Tariffs, Statement of Rates, Statement of Rates (24.0.0).

STATEMENT OF RATES

Rate Schedule/ Type of Charge (a)	Base Tariff Rate ($) (b)
PEAKING STORAGE	
Firm Peaking Storage Service - PKS	
Monthly Reservation Charge	
Maximum 4/	2.87375
Minimum	0.00000
Usage Charge	
Injection	0.03872
Withdrawal	0.03872
CLAY BASIN STORAGE	
Firm Storage Service - FSS	
Monthly Reservation Charge	
Deliverability	
Maximum 4/	2.85338
Minimum	0.00000
Capacity	
Maximum	0.02378
Minimum	0.00000
Usage Charge	
Injection1/	0.01049
Withdrawal	0.01781
Authorized Overrun Charge	
Maximum1/	0.30315
Minimum1/	0.01781
Interruptible Storage Service - ISS	
Usage Charge	
Inventory 5/	
Maximum	0.05927
Minimum	0.00000
Injection1/	0.01049
Withdrawal	0.01781
OPTIONAL VOLUMETRIC RELEASES /	
Peaking Storage Service - PKS	
Maximum 4/	3.40890
Minimum	0.00000
Firm Storage Service - FSS	
Maximum 4/	0.57068
Minimum	0.00000
Storage Usage Charges Applicable to Volumetric Releases 6/	
Peaking Storage Service - PKS:	
Injection	0.03872
Withdrawal	0.03872
Clay Basin Storage Service - FSS:	
Injection1/	0.01049
Withdrawal	0.01781
PARK AND LOAN SERVICE - PAL1	
Daily Charge	
Maximum	0.30315
Minimum	0.00000
Delivery Charge1/	0.02830

FUEL REIMBURSEMENT - 2.0% (0.2% utility and 1.8% compressor fuel) for Rate Schedule PAL1

FEDERAL ENERGY REGULATORY COMMISSION

ANNUAL CHARGES UNIT CHARGE

(1 page)

FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, D.C. 20426

FY 2026 GAS ANNUAL CHARGES
CORRECTION FOR ANNUAL CHARGES UNIT CHARGE
June 25, 2026

The annual charges unit charge (ACA) to be applied to in fiscal year 2027 for recovery of FY 2026 Current year and 2025 True-Up is **$0.0013** per Dekatherm (Dth). The new ACA surcharge will become effective October 1, 2026.

The following calculations were used to determine the FY 2026 unit charge:

2026 CURRENT:

Estimated Program Cost $100,285,000 divided by 74,159,062,125 Dth	=	0.0013522960

2025 TRUE-UP:

Debit/Credit Cost ($4,231,878) divided by 70,211,050,443 Dth	=	(0.0000602736)
TOTAL UNIT CHARGE	=	0.0012920224

If you have any questions, please contact Raven A. Rodriguez at (202)502-6276 or e-mail at Raven.Rodriguez@ferc.gov.

EXHIBIT NOS. 5-11

CASE NO. INT-G-26-04

INTERMOUNTAIN GAS COMPANY

(7 pages)

INTERMOUNTAIN GAS COMPANY
Summary of Gas Cost Changes

Line No.	Description	Annual Therms/ Billing Determinants INT-G-25-04	10/1/2025 Prices INT-G-25-04	Total Annual Cost INT-G-25-04	Annual Therms/ Billing Determinants INT-G-26-04	10/1/2026 Prices INT-G-26-04	Total Annual Cost INT-G-26-04	Annual Difference	INT-G-26-04 Cost of Gas Allocators [1] RS	GS-1	LV-1
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**DEMAND CHARGES:**										
2	**Transportation:**										
3	NWP TF-1 Reservation (Full Rate) [2]	740,357,350	$ 0.03996	$ 29,582,269	915,759,450	$ 0.04102	$ 37,563,248	$ 7,980,979	$ 5,547,307	$ 2,308,498	$ 125,174
4	NWP TF-1 Reservation (Discounted) [3]	298,732,100	0.03318	9,911,373	81,180,000	0.02348	1,906,511	(8,004,862)	(5,563,908)	(2,315,406)	(125,548)
5	Upstream Capacity (Full Rate) [4]	1,552,076,950	0.01767	27,418,340	1,542,575,140	0.01829	28,216,338	797,998	554,661	230,821	12,516
6	Upstream Capacity (Discounted) [5]	832,860,650	0.02476	20,624,040	832,860,650	0.02292	19,092,900	(1,531,140)	(1,064,244)	(442,882)	(24,014)
7	**Storage:**										
8	SGS-2F										
9	Demand	303,370	0.00221	245,819 [6]	303,370	0.00222	245,819 [6]	-	-	-	-
10	Capacity Demand	10,920,990	0.00008	322,882 [6]	10,920,990	0.00008	322,882 [6]	-	-	-	-
11	TF-2 Reservation	10,920,990	0.03951	431,442	10,920,990	0.04064	443,809	12,367	8,596	3,577	194
12	TF-2 Redelivery Charge	10,920,990	0.00094	10,211	10,920,990	0.00094	10,211	-	-	-	-
13	LS-2F										
14	Demand	1,551,750	0.00313	1,776,197 [6]	1,551,750	0.00314	1,776,197 [6]	-	-	-	-
15	Capacity	14,751,350	0.00040	2,159,086 [6]	14,751,350	0.00040	2,159,086 [6]	-	-	-	-
16	Liquefaction	14,751,350	0.05865	865,108	14,751,350	0.05865	865,108	-	-	-	-
17	Vaporization	14,751,350	0.00727	107,272	14,751,350	0.00727	107,272	-	-	-	-
18	TF-2 Reservation	14,751,350	0.03950	582,695	14,751,350	0.04063	599,413	16,718	11,620	4,836	262
19	TF-2 Redelivery Charge	14,751,350	0.00094	13,793	14,751,350	0.00094	13,793	-	-	-	-
20	Other Storage Facilities							9,000 [7]	6,256	2,603	141
21	**COMMODITY CHARGES:**										
22	Total Producer/Supplier Purchases Including Storage	460,004,964	0.28734	132,177,826	460,004,964	0.24034	110,557,593	(21,620,233) [8]	(14,117,763)	(6,810,485)	(691,985)
23	**TOTAL ANNUAL COST DIFFERENCE**							$ (22,339,173)	$ (14,617,475)	$ (7,018,438)	$ (703,260)
24	Normalized Sales Volumes (1/1/25 - 12/31/25)								300,377,962	144,903,926	14,723,076
25	Average Base Rate Change (Line 23 divided by Line 24)								$ (0.04866)	$ (0.04844)	$ (0.04777)
26	**Other Permanent Changes Proposed:**										
27	Elimination of Temporary Credits (Surcharges) from Case No. INT-G-25-04								0.08953	0.07969	0.04321
28	Adjustment to Fixed Cost Collection Rate [9]								(0.001550)	(0.00063)	(0.00328)
29	**Total Permanent Changes Proposed (Lines 25 through 28)**								0.03932	0.03062	(0.00784)
30	Temporary Surcharge (Credit) Proposed [10]								(0.06246)	(0.05574)	(0.03785)
31	**Proposed Average Per Therm Change in Intermountain Gas Company Tariff (Lines 29 through 30)**								$ (0.02314)	$ (0.02512)	$ (0.04569)

(1) See Allocation Factor on Workpaper No. 4, Line 5, Columns (b) - (d)
(2) See Workpaper No. 1, Page 1
(3) See Workpaper No. 1, Page 2
(4) See Workpaper No. 2, Page 1
(5) See Workpaper No. 2, Page 2
(6) Price Reflects Daily Charge; Column (g) equals Column (e) times Column (f) times 365. Actual prices include 6 decimals.
(7) See Workpaper No. 3, Line 29, Column (e)
(8) Line 22 Column (f) minus Column (c) times Line 24 Columns (i) - (k)
(9) See Exhibit No. 6, Line 25, Columns (e) - (g)
(10) See Exhibit No. 7, Line 5, Columns (b) - (d)

INTERMOUNTAIN GAS COMPANY
Gas Transportation and Storage Costs
From Case No. INT-G-25-04

Line No.	Description	Annual Therms/ Billing Determinants INT-G-25-04	10/1/2025 Prices INT-G-25-04	Annual Cost INT-G-25-04	INT-G-26-04 Cost of Gas Allocators [1] RS	GS-1	LV-1
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**DEMAND CHARGES:**						
2	**Transportation:**						
3	NWP TF-1 Reservation (Full Rate)	740,357,350	$ 0.03996	$ 29,582,269	$ 20,561,630	$ 8,556,671	$ 463,968
4	NWP TF-1 Reservation (Discounted)	298,732,100	0.03318	9,911,373	6,889,058	2,866,865	155,450
5	Upstream Capacity (Full Rate)	1,552,076,950	0.01767	27,418,340	19,057,556	7,930,755	430,029
6	Upstream Capacity (Discounted)	832,860,650	0.02476	20,624,040	14,335,069	5,965,504	323,467
7	**Storage:**						
8	SGS-2F						
9	Demand	303,370	0.00221	245,819 [2]	170,861	71,103	3,855
10	Capacity Demand	10,920,990	0.00008	322,882 [2]	224,424	93,394	5,064
11	TF-2 Reservation	10,920,990	0.03951	431,442	299,880	124,795	6,767
12	TF-2 Redelivery Charge	10,920,990	0.00094	10,211	7,097	2,954	160
13	LS-2F						
14	Demand	1,551,750	0.00313	1,776,197 [2]	1,234,574	513,765	27,858
15	Capacity	14,751,350	0.00040	2,159,086 [2]	1,500,707	624,516	33,863
16	Liquefaction	14,751,350	0.05865	865,108	601,308	250,232	13,568
17	Vaporization	14,751,350	0.00727	107,272	74,562	31,028	1,682
18	TF-2 Reservation	14,751,350	0.03950	582,695	405,011	168,545	9,139
19	TF-2 Redelivery Charge	14,751,350	0.00094	13,793	9,587	3,990	216
20	Other Storage Facilities			(2,856,380) [3]	(1,985,373)	(826,208)	(44,799)
21	**Total Fixed Gas Cost Charges**			$ 91,194,147	$ 63,385,951	$ 26,377,909	$ 1,430,287
22	Estimated Sales Volumes (10/1/26 - 9/30/27)				313,273,532	148,438,625	14,922,000
23	Fixed Cost Collection per Therm (Line 21 divided by Line 22)				$ 0.20233	$ 0.17770	$ 0.09585
24	INT-G-25-04 Fixed Cost Collection per Therm				0.20388	0.17833	0.09913
25	**Adjustment to Fixed Cost Collection (Line 23 minus Line 24)**				$ (0.00155)	$ (0.00063)	$ (0.00328)
26	**GAS TRANSPORTATION COST CALCULATION:**						
27	Adjusted Fixed Cost Collection Per Therm (Line 23)				$ 0.20233	$ 0.17770	$ 0.09585
28	Incremental Fixed Cost Collection [4]				(0.00166)	(0.00144)	(0.00077)
29	**INT-G-26-04 Gas Transportation Cost (Lines 27 through 28)**				$ 0.20067	$ 0.17626	$ 0.09508

(1) See Allocation Factor on Workpaper No. 4, Line 5, Columns (b) - (d)
(2) Price Reflects Daily Charge; Column (g) equals Column (e) times Column (f) times 365. Actual prices include 6 decimals.
(3) See Workpaper No. 3, Line 14, Column (e)
(4) See Exhibit No. 5, sum of Lines 1 - 20 divided by Line 24, Columns (i) - (k)

INTERMOUNTAIN GAS COMPANY
Summary of Proposed Temporary Surcharges (Credits)

Line No.	Description (a)	RS (b)	GS-1 (c)	LV-1 (d)	T-3 (e)	T-4 (f)
1	Management of Pipeline Transportation Capacity [1]	$ (0.03626)	$ (0.03128)	$ (0.01669)	$ -	$ -
2	Proposed Temporary Surcharge (Credit) - Fixed Costs [2]	(0.03230)	(0.03075)	(0.02915)	-	-
3	Proposed Temporary Surcharge (Credit) - Variable Costs	0.00758 [3]	0.00758 [3]	0.00856 [4]	(0.00043) [5]	(0.00775) [6]
4	LNG Sales Credits [7]	(0.00148)	(0.00129)	(0.00057)	-	(0.00768)
5	**Total Proposed Temporary Surcharges (Credits)**	$ (0.06246)	$ (0.05574)	$ (0.03785)	$ (0.00043)	$ (0.01543)

(1) See Exhibit No. 8, Line 6, Columns (c) - (e)
(2) See Exhibit No. 9, Line 9, Columns (c) - (e)
(3) See Exhibit No. 10, Line 4, Column (b) plus Line 12, Column (b)
(4) See Exhibit No. 10, Line 4, Column (b) plus Line 20, Column (b)
(5) See Exhibit No. 10, Line 20, Column (b)
(6) See Exhibit No. 10, Line 26, Column (b)
(7) See Exhibit No. 11, Line 7, Columns (c) - (f)

INTERMOUNTAIN GAS COMPANY

Allocation of Annualized Credits Resulting from Management of Pipeline Transportation Capacity

Line No.	Description	Total	INT-G-26-04 Cost of Gas Allocators [1] RS	GS-1	LV-1
	(a)	(b)	(c)	(d)	(e)
1	Long-term Northwest Pipeline Capacity Releases	$ (6,087,000)	$ (4,230,866)	$ (1,760,665)	$ (95,469)
2	Upstream Pipeline Capacity Releases	(3,793,000)	(2,636,386)	(1,097,125)	(59,489)
3	Clay Basin Capacity Release	(5,788,956)	(4,023,706)	(1,674,456)	(90,794)
4	**Total Management of Pipeline Transportation Capacity**	$ (15,668,956)	$ (10,890,958)	$ (4,532,246)	$ (245,752)
5	Normalized Sales Volumes (1/1/25 - 12/31/25)		300,377,962	144,903,926	14,723,076
6	**Proposed Per Therm Price Adjustment**		$ (0.03626)	$ (0.03128)	$ (0.01669)

[1] See Allocation Factor on Workpaper No. 4, Line 5, Columns (b) - (d)

INTERMOUNTAIN GAS COMPANY
Proposed Temporary Surcharges (Credits) - Fixed Costs

Line No.	Description	Deferred Account 1910 Estimated Sept. 30, 2026 Balance [1]	RS	GS-1	LV-1
	(a)	(b)	(c)	(d)	(e)
1	Fixed Gas Cost Balance Approved in Prior PGA (Accounts 1910.2050 - 2090) [2]	$ (4,148,453)	$ (2,724,404)	$ (1,398,888)	$ (25,161)
2	Fixed Cost Collection Adjustment (Account 1910.2200) [2]	6,906,158	5,025,692	2,045,454	(164,988)
3	Capacity Releases (Account 1910.2320) [4]	(13,396,076)	(9,311,157)	(3,874,815)	(210,104)
4	Interest (Account 1910.2430) [4]	(1,008,761)	(701,156)	(291,784)	(15,821)
5	Pipeline Transportation Capacity Release Credit (Account 1910.2530) [3]	(17,481,108)	(12,114,285)	(5,088,978)	(277,845)
6	Amortization of 1910.2530 (Accounts 1910.2540 - 2550) [2]	14,540,870	10,122,854	4,153,313	264,703
7	**Total Fixed Costs**	$ (14,587,370)	$ (9,702,456)	$ (4,455,698)	$ (429,216)
8	Normalized Sales Volumes (1/1/25 - 12/31/25)		300,377,962	144,903,926	14,723,076
9	**Proposed Temporary Surcharge (Credit) - Fixed Costs**		$ (0.03230)	$ (0.03075)	$ (0.02915)

(1) See Workpaper No. 5, Pages 3-4

(2) Balance tracked by rate class

(3) See INT-G-25-04 Allocation Factor on Workpaper No. 4, Line 5, Columns (b) - (d)

(4) See Allocation Factor on Workpaper No. 4, Line 5, Columns (b) - (d)

INTERMOUNTAIN GAS COMPANY

Proposed Temporary Surcharges (Credits) - Variable Costs

Line No.	Description (a)		Amount (b)	
1	**Variable Amounts Which Apply to RS, GS-1, and LV-1:**			
2	Account 1910 Variable Costs	$	4,134,649	(1)
3	Normalized Sales Volumes (1/1/25 - 12/31/25)		460,004,964	
4	**Proposed Temporary Surcharge (Credit) - Variable Costs**	$	0.00899	
5	**Lost and Unaccounted For Gas Amounts Which Apply to RS and GS-1:**			
6	Lost and Unaccounted For Gas Amounts from INT-G-25-04 (Account 1910.2120)	$	(917,196)	(2)
7	Lost and Unaccounted For Gas Amortization (Account 1910.2130)		771,471	(3)
8	(Over)/Under Collection of Lost and Unaccounted For Gas from INT-G-25-04		(145,725)	
9	Lost and Unaccounted For Gas INT-G-26-04		(480,282)	(4)
10	Total Lost and Unaccounted For Gas Amounts Which Apply to RS and GS-1	$	(626,007)	
11	Normalized Sales Volumes (1/1/25 - 12/31/25)		445,281,888	
12	**Proposed Temporary Surcharge (Credit) - Lost and Unaccounted For Gas Costs**	$	(0.00141)	
13	**Lost and Unaccounted For Gas Amounts Which Apply to LV-1, T-3, and T-4:**			
14	Lost and Unaccounted For Gas Amounts from INT-G-25-04 (Account 1910.2120)	$	(276,622)	(5)
15	Lost and Unaccounted For Gas Amortization (Account 1910.2140)		270,229	(6)
16	(Over)/Under Collection of Lost and Unaccounted For Gas from INT-G-25-04		(6,393)	
17	Lost and Unaccounted For Gas INT-G-26-04		(160,126)	(7)
18	Total Lost and Unaccounted For Gas Amounts Which Apply to LV-1, T-3, and T-4	$	(166,519)	
19	Normalized Sales Volumes (1/1/25 - 12/31/25)		384,057,887	
20	**Proposed Temporary Surcharge (Credit) - Lost and Unaccounted For Gas Costs**	$	(0.00043)	
21	**Convert T-4 Lost and Unaccounted For Temporary from a Volumetric Rate to a Demand Rate:**			
22	Proposed Temporary Surcharge (Credit) - Lost and Unaccounted For Gas Costs (Line 20)	$	(0.00043)	
23	Normalized T-4 Sales Volumes (1/1/25 - 12/31/25)		340,833,371	
24	Total Temporary Collected	$	(146,558)	
25	Billing Determinants Demand Volumes		18,919,560	
26	**Proposed Temporary Surcharge (Credit) - Lost and Unaccounted For T-4 Demand Rate (Line 24 Divided by Line 25)**	$	(0.00775)	

(1) See Workpaper No. 5, Page 1, Line 16, Column (f)
(2) See Workpaper No. 5, Page 2, Line 2, Column (c)
(3) See Workpaper No. 5, Page 2, Line 8, Column (d)
(4) See Workpaper No. 5, Page 2, Line 30, Column (d), plus Line 36, Column (e)
(5) See Workpaper No. 5, Page 2, Line 3, Column (c)
(6) See Workpaper No. 5, Page 2, Line 14, Column (d)
(7) See Workpaper No. 5, Page 2, Line 31, Column (d), plus Line 40, Column (e)

INTERMOUNTAIN GAS COMPANY
Allocation of LNG Sales Credits

Line No.	Description	Deferred Account 1910 Estimated Sept. 30, 2026 Balance [1]	RS	GS-1	LV-1	T-4
	(a)	(b)	(c)	(d)	(e)	(f)
1	LNG Sales Credit Approved in Prior PGA (Accounts 1910.2800 - 2810) [2]	$ (132,175)	$ (95,514)	$ (42,757)	$ (584)	$ 6,680
2	Interest (Account 1910.2815) [3]	(30,102)	(16,049)	(6,679)	(362)	(7,012)
3	LNG Sales Deferral - Margin Sharing (Account 1910.2820) [3]	(512,666)	(273,328)	(113,745)	(6,168)	(119,425)
4	LNG Sales Deferral - O&M Recovery (Account 1910.2825) [3]	(109,563)	(58,414)	(24,309)	(1,318)	(25,522)
5	**Total LNG Sales Credits**	$ (784,506)	$ (443,305)	$ (187,490)	$ (8,432)	$ (145,279)
6	Normalized Sales Volumes (1/1/25 - 12/31/25)		300,377,962	144,903,926	14,723,076	18,919,560 [4]
7	**Proposed Price Adjustment Per Therm**		$ (0.00148)	$ (0.00129)	$ (0.00057)	$ (0.00768)

(1) See Workpaper No. 5, Page 4, Lines 22 - 46
(2) Balance tracked by rate class
(3) See Allocation Factor on Workpaper No. 4, Line 10, Columns (b) - (f)
(4) Annualized T-4 Contract Demand

NEWS RELEASE

and

CUSTOMER NOTICE

CASE NO. INT-G-26-04

INTERMOUNTAIN GAS COMPANY

(4 pages)

NEWS RELEASE

Most Intermountain Gas Company Customers to See Lower Natural Gas Prices

BOISE, IDAHO – August 7, 2026 – Intermountain Gas Company today filed its annual purchased gas cost adjustment (PGA) application (Case No. INT-G-26-04) with the Idaho Public Utilities Commission. If approved, residential, small commercial and large volume customers will see a price decrease, while transport customers will see an increase. In total, Intermountain Gas is asking the PUC to approve an average decrease of 3.49% or $11,055,662.

The PGA application is filed each year to ensure the costs Intermountain incurs on behalf of its customers are reflected in its sales prices. If approved, the new rates would go into effect on Oct. 1, 2026.

A typical residential customer would see a monthly decrease of $1.46 or 3.25%. Commercial customers, on average, would see a monthly decrease of $8.22 or 4.25%. Large volume customers, on average, would see a monthly decrease of $1,549.99 or 11.32%. Transport customers, on average, would see the following monthly increases: T-3 $102.92 or 1.75%; and T-4 $159.01 or 3.27%. The cost of natural gas is a straight passthrough to customers -- Intermountain does not earn a profit on the cost of natural gas.

The changes in the proposed PGA are primarily due to a decrease in estimated gas commodity and transportation costs for the coming year.

Intermountain Gas urges all customers to use energy wisely. For more information about the company's energy efficiency program and available rebates for installing high efficiency equipment, visit www.intgas.com/saveenergy. Conservation tips, information on government payment energy assistance and programs to help consumers level out their energy bills over the year can be found on the company's website www.intgas.com.

The request is a proposal and is subject to public review and approval by the PUC. A copy of the application is available for review at the commission, its homepage www.puc.idaho.gov, as well as the company's website www.intgas.com. Written comments regarding the application (INT-G-26-04) may be filed with the commission by going to puc.idaho.gov/Form/CaseComment or mailing to:

Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074

Customers may also subscribe to the commission's RSS feed to review periodic updates via email.

About Intermountain Gas Company

Intermountain Gas Company, a subsidiary of MDU Resources Group Inc. ─ a member of the S&P SmallCap 600 index, distributes natural gas to customers across Idaho. Today, the company serves more than 443,000 customers in 74 communities. Serving residential, commercial and industrial customers throughout the state, the company is committed to delivering safe, reliable and cost-effective energy services while supporting the long-term vitality of the communities it serves. With a legacy spanning over 75 years, Intermountain Gas

Company remains focused on energizing lives for a better tomorrow. For more information about Intermountain Gas Company, visit https://www.intgas.com/.

Media Contact: Mark Snider at 208-377-6006 (o), 208-559-5613 (c)
or mark.snider@mduresources.com

INTERMOUNTAIN®
GAS COMPANY
A Subsidiary of MDU Resources Group, Inc.
In the Community to Serve®

CUSTOMER NOTICE

Intermountain Gas Company files change in prices as part of PGA filing

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The PGA application is filed each year to ensure the costs Intermountain incurs on behalf of its customers are reflected in its sales prices. If approved, the new rates would go into effect on Oct. 1, 2026.

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The changes in the proposed PGA are primarily due to a decrease in estimated gas commodity and transportation costs for the coming year.

(continued on reverse side)

The request is a proposal and is subject to public review and approval by the PUC. A copy of the application is available for review at the commission, its homepage www.puc.idaho.gov, as well as the company's website www.intgas.com. Written comments regarding the application (INT-G-26-04) may be filed with the commission by going to puc.idaho.gov/Form/CaseComment or mailing to:

Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074

Customers may also subscribe to the commission's RSS feed to review periodic updates via email.

Intermountain Gas Company, a subsidiary of MDU Resources Group Inc. - a member of the S&P SmallCap 600 index, distributes natural gas to customers across Idaho. Today, the company serves more than 443,000 customers in 74 communities. Serving residential, commercial and industrial customers throughout the state, the company is committed to delivering safe, reliable and cost-effective energy services while supporting the long-term vitality of the communities it serves. With a legacy spanning over 75 years, Intermountain Gas Company remains focused on energizing lives for a better tomorrow. For more information about MDU Resources, visit www.mdu.com. For more information about Intermountain, visit www.intgas.com

Intermountain Gas urges all customers to use energy wisely. For more information about the company's energy efficiency program, visit **www.intgas.com/saveenergy**. Conservation tips, information on government payment energy assistance and programs to help consumers level out their energy bills over the year can be found on the company's website **www.intgas.com**.

WORKPAPER NOS. 1-6

CASE NO. INT-G-26-04

INTERMOUNTAIN GAS COMPANY

(11 pages)

INTERMOUNTAIN GAS COMPANY
Summary of Northwest Pipeline TF-1 Full Rate Demand Costs

Line No.	Transportation	INT-G-25-04 Annual Therms	INT-G-25-04 Prices[1]	INT-G-25-04 Annual Cost[2]	
	(a)	(b)	(c)	(d)	
1	TF-1 Reservation Contract #1	412,537,600	$ 0.040349	$ 16,645,400	
2	TF-1 Reservation Contract #2	25,550,000	0.039506	1,009,380	
3	TF-1 Reservation Contract #3	6,200,000	0.037250	230,950	(3)
4	TF-1 Reservation Contract #4	26,429,650	0.039506	1,044,134	
5	TF-1 Reservation Contract #5	32,850,000	0.039506	1,297,773	(3)
6	TF-1 Reservation Contract #6	36,500,000	0.039506	1,441,972	
7	TF-1 Reservation Contract #7	18,250,000	0.039506	720,982	
8	TF-1 Reservation Contract #8	104,495,850	0.039506	4,128,210	
9	TF-1 Reservation Contract #9	26,462,500	0.039506	1,045,431	
10	TF-1 Reservation Contract #10	51,081,750	0.039506	2,018,037	
11	**Total**	740,357,350		$ 29,582,269	

Line No.	Transportation	INT-G-26-04 Annual Therms	INT-G-26-04 Prices[1]	INT-G-26-04 Annual Cost[2]	
	(a)	(b)	(c)	(d)	
12	TF-1 Reservation Contract #1	412,537,600	$ 0.041482	$ 17,112,810	
13	TF-1 Reservation Contract #2	25,550,000	0.040639	1,038,329	
14	TF-1 Reservation Contract #4	26,429,650	0.040639	1,074,076	
15	TF-1 Reservation Contract #6	36,500,000	0.040639	1,483,324	
16	TF-1 Reservation Contract #7	18,250,000	0.040639	741,661	
17	TF-1 Reservation Contract #8	104,495,850	0.040639	4,246,608	
18	TF-1 Reservation Contract #9	26,462,500	0.040639	1,075,409	
19	TF-1 Reservation Contract #10	51,081,750	0.040639	2,075,910	
20	TF-1 Reservation Contract #14	63,688,850	0.040639	2,588,251	(4)
21	TF-1 Reservation Contract #15	59,513,250	0.040639	2,418,561	(4)
22	TF-1 Reservation Contract #16	91,250,000	0.040639	3,708,309	(4)
23	**Total**	915,759,450		$ 37,563,248	
24	**Total Annual Cost Difference (Line 23 minus Line 11)**			**$ 7,980,979**	(5)

(1) Column (d) divided by Column (b), rounded to 6 decimal places
(2) Sum of the calculated monthly costs
(3) This contract expired on 10/31/2025
(4) This contract was previously discounted, but went to full rate on 11/1/2025
(5) See Exhibit No. 5, Line 3, Column (h)

INTERMOUNTAIN GAS COMPANY
Summary of Northwest Pipeline TF-1 Discounted Demand Costs

Line No.	Transportation	INT-G-25-04 Annual Therms	INT-G-25-04 Prices[1]	INT-G-25-04 Annual Cost[2]	
	(a)	(b)	(c)	(d)	
1	TF-1 Reservation Contract #11	76,650,000	$ 0.024212	$ 1,855,887	
2	TF-1 Reservation Contract #12	3,100,000	0.022350	69,285	(3)
3	TF-1 Reservation Contract #13	4,530,000	0.007450	33,750	
4	TF-1 Reservation Contract #14	63,688,850	0.036989	2,355,817	(4)
5	TF-1 Reservation Contract #15	59,513,250	0.037325	2,221,337	(4)
6	TF-1 Reservation Contract #16	91,250,000	0.036990	3,375,297	(4)
7	**Total**	298,732,100		$ 9,911,373	

Line No.	Transportation	INT-G-26-04 Annual Therms	INT-G-26-04 Prices[1]	INT-G-26-04 Annual Cost[2]	
	(a)	(b)	(c)	(d)	
8	TF-1 Reservation Contract #11	76,650,000	$ 0.024212	$ 1,855,887	
9	TF-1 Reservation Contract #13	4,530,000	0.011175	50,624	
10	**Total**	81,180,000		$ 1,906,511	
11	**Total Annual Cost Difference (Line 10 minus Line 7)**			**$ (8,004,862)**	(5)

(1) Column (d) divided by Column (b), rounded to 6 decimal places

(2) Sum of the calculated monthly costs

(3) This contract expired on 10/31/2025

(4) This contract was previously discounted, but went to full rate on 11/1/2025

(5) See Exhibit No. 5, Line 4, Column (h)

INTERMOUNTAIN GAS COMPANY
Summary of Upstream Capacity Full Rate Demand Costs

Line No.	Transportation	INT-G-25-04 Annual Therms	INT-G-25-04 Prices[1]	INT-G-25-04 Annual Cost[2]
	(a)	(b)	(c)	(d)
1	Upstream Agreement #1	24,011,160	$ 0.015675	$ 376,380
2	Upstream Agreement #2	351,503,260	0.014523	5,104,787
3	Upstream Agreement #3	26,962,550	0.014513	391,320
4	Upstream Agreement #4	18,731,800	0.014513	271,860
5	Upstream Agreement #5	56,753,850	0.014513	823,692
6	Upstream Agreement #6	297,449,450	0.014513	4,316,988
7	Upstream Agreement #7	3,163,240	0.014240	45,045 [3]
8	Upstream Agreement #8	26,126,700	0.013496	352,602
9	Upstream Agreement #9	128,898,520	0.013496	1,739,594
10	Upstream Agreement #10	54,750,000	0.013496	738,891
11	Upstream Agreement #11	62,050,000	0.013496	837,413
12	Upstream Agreement #12	133,590,000	0.013496	1,802,902
13	Upstream Agreement #13	18,250,000	0.025594	467,085
14	Upstream Agreement #14	55,147,850	0.025594	1,411,447
15	Upstream Agreement #15	288,350,000	0.031594	9,110,071
16	Upstream Agreement #16	3,140,300	0.013496	42,381 [3]
17	Upstream Agreement #17	3,198,270	0.026853	85,882 [3]
18	Total	1,552,076,950		27,918,340
19	Estimated Upstream Capacity Release Credits			(500,000)
20	**Total Annual Cost Including Capacity Release Credits**			$ 27,418,340

Line No.	Transportation	INT-G-26-04 Annual Therms	INT-G-26-04 Prices[1]	INT-G-26-04 Annual Cost[2]
	(a)	(b)	(c)	(d)
21	Upstream Agreement #1	24,011,160	$ 0.017969	$ 431,448
22	Upstream Agreement #2	351,503,260	0.016648	5,851,718
23	Upstream Agreement #3	26,962,550	0.016637	448,572
24	Upstream Agreement #4	18,731,800	0.016637	311,640
25	Upstream Agreement #5	56,753,850	0.016637	944,208
26	Upstream Agreement #6	297,449,450	0.016637	4,948,656
27	Upstream Agreement #8	26,126,700	0.011938	311,901
28	Upstream Agreement #9	128,898,520	0.011938	1,538,797
29	Upstream Agreement #10	54,750,000	0.011938	653,600
30	Upstream Agreement #11	62,050,000	0.011938	740,759
31	Upstream Agreement #12	133,590,000	0.011938	1,594,804
32	Upstream Agreement #13	18,250,000	0.025460	464,645
33	Upstream Agreement #14	55,147,850	0.025460	1,404,071
34	Upstream Agreement #15	288,350,000	0.031460	9,071,519
35	Total	1,542,575,140		$ 28,716,338
36	Estimated Upstream Capacity Release Credits			(500,000)
37	**Total Annual Cost Including Capacity Release Credits**			$ 28,216,338
38	**Total Annual Cost Difference (Line 37 minus Line 20)**			**$ 797,998** [4]

[1] Column (d) divided by Column (b), rounded to 6 decimal places
[2] Sum of the calculated monthly costs
[3] This contract expired on 10/31/2025
[4] See Exhibit No. 5, Line 5, Column (h)

INTERMOUNTAIN GAS COMPANY
Summary of Upstream Capacity Discounted Demand Costs

Line No.	Transportation	INT-G-25-04 Annual Therms	INT-G-25-04 Prices[(1)]	INT-G-25-04 Annual Cost[(2)]
	(a)	(b)	(c)	(d)
1	Upstream Agreement #18	452,311,650	$ 0.024763	$ 11,200,548
2	Upstream Agreement #19	19,038,400	0.024763	471,444
3	Upstream Agreement #20	56,432,650	0.024763	1,397,436
4	Upstream Agreement #21	305,077,950	0.024763	7,554,612
5	**Total**	832,860,650		$ 20,624,040

Line No.	Transportation	INT-G-26-04 Annual Therms	INT-G-26-04 Prices[(1)]	INT-G-26-04 Annual Cost[(2)]
	(a)	(b)	(c)	(d)
6	Upstream Agreement #18	452,311,650	$ 0.022924	$ 10,369,008
7	Upstream Agreement #19	19,038,400	0.022924	436,440
8	Upstream Agreement #20	56,432,650	0.022925	1,293,696
9	Upstream Agreement #21	305,077,950	0.022924	6,993,756
10	**Total**	832,860,650		$ 19,092,900
11	**Total Annual Cost Difference (Line 10 minus Line 5)**			**$ (1,531,140)** [(3)]

(1) Column (d) divided by Column (b), rounded to 6 decimal places
(2) Sum of the calculated monthly costs
(3) See Exhibit No. 5, Line 6, Column (h)

INTERMOUNTAIN GAS COMPANY
Summary of Other Storage Facility Costs

Line No.	Storage Facilities	INT-G-25-04 Monthly Billing Determinant		INT-G-25-04 Prices	INT-G-25-04 Monthly Cost	INT-G-25-04 Annual Cost
	(a)	(b)		(c)	(d)	(e)
1	**Clay Basin Costs:**					
2	Clay Basin I Reservation	266,250	(1)	$ 0.285338	$ 75,971	$ 911,652
3	Clay Basin II Reservation	221,880	(1)	0.285338	63,311	759,732
4	Clay Basin III Reservation	213,010	(1)	0.285338	60,780	729,360
5	Clay Basin I Capacity	31,950,000	(2)	0.002378	75,977	911,724
6	Clay Basin II Capacity	26,625,000	(2)	0.002378	63,314	759,768
7	Clay Basin III Capacity	25,560,000	(2)	0.002378	60,782	729,384
8	Total Clay Basin Costs				$ 400,135	$ 4,801,620
9	**Rexburg LNG Facility:**					
10	Transportation Reservation					$ 99,000
11	Variable Transportation					18,000
12	Total Rexburg LNG Facility Costs					$ 117,000
13	Storage Demand Charge Credit					$ (7,775,000)
14	**Total Costs Including Storage Credit**					$ (2,856,380)

Line No.	Storage Facilities	INT-G-26-04 Monthly Billing Determinant		INT-G-26-04 Prices	INT-G-26-04 Monthly Cost	INT-G-26-04 Annual Cost	
	(a)	(b)		(c)	(d)	(e)	
15	**Clay Basin Costs:**						
16	Clay Basin I Reservation	266,250	(1)	$ 0.285338	$ 75,971	$ 911,652	
17	Clay Basin II Reservation	221,880	(1)	0.285338	63,311	759,732	
18	Clay Basin III Reservation	213,010	(1)	0.285338	60,780	729,360	
19	Clay Basin I Capacity	31,950,000	(2)	0.002378	75,977	911,724	
20	Clay Basin II Capacity	26,625,000	(2)	0.002378	63,314	759,768	
21	Clay Basin III Capacity	25,560,000	(2)	0.002378	60,782	729,384	
22	Total Clay Basin Costs				$ 400,135	$ 4,801,620	
23	**Rexburg LNG Facility:**						
24	Transportation Reservation					$ 99,000	
25	Variable Transportation					27,000	
26	Total Rexburg LNG Facility Costs					$ 126,000	
27	Estimated Storage Demand Charge Credit					$ (7,775,000)	
28	**Total Costs Including Storage Credit**					$ (2,847,380)	
29	**Total Annual Cost Difference (Line 28 minus Line 14)**					**$ 9,000**	(3)

(1) Charge Based on Maximum Daily Withdrawal
(2) Charge Based on Maximum Contractual Capacity
(3) See Exhibit No. 5, Line 20, Column (h)

INTERMOUNTAIN GAS COMPANY
Allocation Factors

Line No.	Description	Peak Demand RS	GS-1	LV-1	T-3	T-4	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**INT-G-26-04 Cost of Gas Allocators:**						
2	Peak Demand Per Customer	8.94	40.22				
3	January 2026 Actual Customers	403,631	37,336				
4	INT-G-26-04 Peak Demand Therms (Line 2 times Line 3)	3,608,461	1,501,654	81,425 (1)			5,191,540
5	Percent of Total	69.5066%	28.9250%	1.5684%	N/A	N/A	100.00%
6	**INT-G-26-04 LNG Sales Credit Demand Allocators:**						
7	Peak Demand Per Customer	8.94	40.22				
8	January 2026 Actual Customers	403,631	37,336				
9	INT-G-26-04 Peak Demand Therms (Line 7 times Line 8)	3,608,461	1,501,654	81,425 (1)		1,576,630 (1)	6,768,170
10	Percent of Total	53.3152%	22.1870%	1.2031%	N/A	23.2948%	100.00%

(1) Contract Demand

INTERMOUNTAIN GAS COMPANY
Analysis of Account 1910 Surcharges (Credits)
Estimated September 30, 2026

Line No.	Description (a)	Detail (b)	Detail (c)	Amount (d)	Subtotal (e)	Total (f)
1	**ACCOUNT 1910 VARIABLE AMOUNTS:**					
2	**Variable Gas Cost Balance Approved in Prior PGA in Acct 1910.2010 at 10/1/25**			$5,140,012.28		
3	Amortization in Acct 1910.2020 of Acct 1910.2010 Balance Approved in Prior PGA as of 6/30/26		$ (3,840,290.98)			
4	Estimated Therm Sales 7/1 through 9/30/26	34,319,430				
5	Amortization Rate	$ (0.01124)	(385,750.39)			
6	Estimated Amortization in Acct 1910.2020 of Acct 1910.2010 Balance Approved in Prior PGA at 9/30/26			(4,226,041.37)		
7	**Estimated Balance in Acct 1910.2010 at 9/30/26**				$ 913,970.91	
8	**Variable Gas Cost Deferral of Current PGA Year Activity in Acct 1910.2180 at 10/1/25**			(201,182.44)		
9	Deferred Variable Gas Costs in Acct 1910.2180 through 6/30/26			5,439,853.15		
10	Estimated Deferred Variable Gas Costs in Acct 1910.2180 from 7/1 through 9/30/26			(2,183,856.52)		
11	**Estimated Balance in Acct 1910.2180 of Current PGA Year Activity at 9/30/26**				3,054,814.19	
12	**PGA Year Interest Deferred in Acct 1910.2340 at 10/1/25**			2,644.22		
13	PGA Year Interest Deferred in Acct 1910.2340 through 6/30/26			131,497.63		
14	Estimated PGA Year Interest from 7/1 through 9/30/26			31,722.30		
15	**Estimated Balance in Acct 1910.2340 at 9/30/26**				165,864.15	
16	**ESTIMATED ACCOUNT 1910 VARIABLE BALANCE AT 9/30/26**					$ 4,134,649.25

INTERMOUNTAIN GAS COMPANY
Analysis of Account 1910 Surcharges (Credits)
Estimated September 30, 2026

Line No.	Description (a)	Detail (b)	Detail (c)	Amount (d)	Subtotal (e)	Total (f)
1	**ACCOUNT 1910 LOST AND UNACCOUNTED FOR AMOUNTS:**					
2	RS and GS-1 Cumulative Deferred Lost and Unaccounted For Gas Balance Approved in Prior PGA in Acct 1910.2120 at 10/1/25		$ (917,196.16)			
3	Industrial Cumulative Deferred Lost and Unaccounted For Gas Balance Approved in Prior PGA in Acct 1910.2120 at 10/1/25		(276,621.64)			
4	**Net Cumulative Deferred Lost and Unaccounted For Gas Balance Approved in Prior PGA in Acct 1910.2120 at 10/1/25**			$ (1,193,817.80)		
5	RS and GS-1 Amortization in Acct 1910.2130 of Acct 1910.2120 Balance Approved in Prior PGA as of 6/30/26		$ 706,330.94			
6	Estimated Therm Sales 7/1 through 9/30/26	31,317,365				
7	Amortization Rate	$ 0.00208	65,140.12			
8	Estimated Amortization in Acct 1910.2130 of Acct 1910.2120 Balance Approved in Prior PGA at 9/30/26			771,471.06		
9	Industrial Amortization in Acct 1910.2140 of Acct 1910.2120 Balance Approved in Prior PGA as of 6/30/26		$ 202,277.40			
10	Estimated LV-1 and T-3 Therm Sales 7/1 through 9/30/26	9,588,250				
11	Amortization Rate	$ 0.00069	6,615.89			
12	Estimated T-4 Contract Demand 7/1 through 9/30/26	4,725,390				
13	Amortization Rate	$ 0.01298	61,335.56			
14	Estimated Amortization in Acct 1910.2140 of Acct 1910.2120 Balance Approved in Prior PGA at 9/30/26			270,228.85		
15	**Estimated Balance in Acct 1910.2120 at 9/30/26**				(152,117.89)	
16	**Lost and Unaccounted For Gas Deferral of Current PGA Year Activity in Acct 1910.2150 at 10/1/25**			0.01		
17	Deliveries to System through 6/30/26 (Therms)	642,269,613				
18	Lost and Unaccounted For Gas	0.0000%	-			
19	Less Therms Related to Line Breaks & Other Found Gas		-			
20	Net Lost and Unaccounted For Gas		-			
21	Average WACOG 10/1/25 through 6/30/26		$ -			
22	Lost and Unaccounted For Gas Deferral through 6/30/26			$ -		
23	Estimated Deliveries to System 7/1 through 9/30/26 (Therms)	34,287,580				
24	Lost and Unaccounted For Gas	0.0000%	-			
25	Estimated Average WACOG 7/1 through 9/30/26		$ -			
26	Estimated Lost and Unaccounted For Gas Deferral 7/1 through 9/30/26			$ -		
27	Plus: Annual Line Break Adjustment			(50,739.13)		
28	Plus: Prior Year Lost and Unaccounted For Gas True-Up			(565,381.10)		
29	**Estimated Lost and Unaccounted For Gas For Current PGA Year Activity at 9/30/26**			(616,120.22)		
30	RS and GS-1 Allocation of Lost and Unaccounted For Gas Deferral For Current PGA Year Activity	75%		(462,090.16)		
31	Industrial Allocation of Lost and Unaccounted For Gas Deferral For Current PGA Year Activity	25%		(154,030.06)		
32	**Estimated Balance in Acct 1910.2150 of Current PGA Year Activity at 9/30/26**				(616,120.22)	
33	**RS and GS-1 Lost and Unaccounted For Current PGA Interest Deferred in 1910.2420 at 10/1/25**			$ (49.64)		
34	RS and GS-1 Lost and Unaccounted For Current PGA Interest Deferred in 1910.2420 through 6/30/26			(13,979.60)		
35	Estimated RS and GS-1 Current PGA Interest from 7/1 through 9/30/26			(4,163.02)		
36	**Estimated Balance in Acct 1910.2420 at 9/30/26**				(18,192.26)	
37	**Industrial Lost and Unaccounted For Current PGA Interest Deferred in Acct 1910.2360 at 10/1/25**			$ (22.52)		
38	Industrial Lost and Unaccounted For Current PGA Interest Deferred in Acct 1910.2360 through 6/30/26			(4,809.45)		
39	Estimated Industrial Lost and Unaccounted For Current PGA Interest from 7/1 through 9/30/26			(1,263.80)		
40	**Estimated Balance in Acct 1910.2360 at 9/30/26**				(6,095.77)	
41	**ESTIMATED ACCOUNT 1910 LOST AND UNACCOUNTED FOR GAS BALANCE AT 9/30/26**					$ (792,526.14)

INTERMOUNTAIN GAS COMPANY
Analysis of Account 1910 Surcharges (Credits)
Estimated September 30, 2026

Line No.	Description	Detail	Detail	Amount	Subtotal	Total
	(a)	(b)	(c)	(d)	(e)	(f)
1	**ACCOUNT 1910 FIXED AMOUNTS:**					
2	**Fixed Gas Cost Balance Approved in Prior PGA in Acct 1910.2050 at 10/1/25**			$ (24,667,176.58)		
3	RS Amortization in Acct 1910.2070 Balance at 10/1/25		$ (18,442.93)			
4	Amortization for RS in Acct 1910.2070 of Acct 1910.2050 Balance Approved in Prior PGA through 6/30/26		12,738,664.42			
5	Estimated RS Therm Sales 7/1 through 9/30/26	19,870,271				
6	RS Amortization Rate	$ 0.05584	1,109,555.91			
7	Estimated RS Amortization in Acct 1910.2070 of Acct 1910.2050 Balance Approved in Prior PGA at 9/30/26			13,829,777.40		
8	GS-1 Amortization in Acct 1910.2080 Balance at 10/1/25		$ 8,617.96			
9	Amortization for GS-1 in Acct 1910.2080 of Acct 1910.2050 Balance Approved in Prior PGA through 6/30/26		5,579,091.86			
10	Estimated GS-1 Therm Sales 7/1 through 9/30/26	11,447,094				
11	GS-1 Amortization Rate	$ 0.05216	597,080.44			
12	Estimated GS-1 Amortization in Acct 1910.2080 of Acct 1910.2050 Balance Approved in Prior PGA at 9/30/26			6,184,790.26		
13	LV-1 Amortization in Acct 1910.2090 Balance at 10/1/25		$ (48.01)			
14	Amortization for LV-1 in Acct 1910.2090 of Acct 1910.2050 Balance Approved in Prior PGA through 6/30/26		399,971.96			
15	Estimated LV-1 Block 1 Therm Sales 7/1 through 9/30/26	3,002,065				
16	LV-1 Amortization Rate	$ 0.03472	104,231.70			
17	Estimated LV-1 Amortization Balance in Acct 1910.2090 of Acct 1910.2050 Balance Approved in Prior PGA at 9/30/26			504,155.65		
18	**Estimated Balance in Acct 1910.2050 at 9/30/26**				$ (4,148,453.27)	
19	RS Fixed Cost Collection Deferral Balance in Acct 1910.2200 at 10/1/25		$ (1,446,725.47)			
20	RS Fixed Cost Collection Deferred in Account 1910.2200 through 6/30/26		(6,302,336.95)			
21	Estimated RS Fixed Cost Collection Deferral from 7/1 through 9/30/26		12,774,754.61			
22	Estimated RS Balance in Acct 1910.2200 of Current PGA Year Activity at 9/30/26			$ 5,025,692.19		
23	GS-1 Fixed Cost Collection Deferral Balance in Acct 1910.2200 at 10/1/25		$ (774,684.97)			
24	GS-1 Fixed Cost Collection Deferred in Account 1910.2200 through 6/30/26		(2,206,739.30)			
25	Estimated GS-1 Fixed Cost Collection Deferral from 7/1 through 9/30/26		5,026,878.15			
26	Estimated GS-1 Balance in Acct 1910.2200 of Current PGA Year Activity at 9/30/26			2,045,453.88		
27	LV-1 Fixed Cost Collection Deferral Balance in Acct 1910.2200 at 10/1/25		$ (37,991.44)			
28	LV-1 Fixed Cost Collection Deferred in Account 1910.2200 through 6/30/26		(215,309.33)			
29	Estimated LV-1 Fixed Cost Collection Deferral from 7/1 through 9/30/26		88,312.43			
30	Estimated LV-1 Balance in Acct 1910.2200 of Current PGA Year Activity at 9/30/26			(164,988.34)		
31	**Total Estimated Fixed Cost Collection Balance in Acct 1910.2200 at 9/30/26**				6,906,157.73	
32	**Capacity Releases Deferral Balance in Acct 1910.2320 at 10/1/25**			$ (9,805,461.54)		
33	Capacity Releases Deferred in Acct 1910.2320 through 6/30/26			(852,379.89)		
34	Estimated Capacity Releases Deferred from 7/1 through 9/30/26			(2,738,234.17)		
35	**Estimated Balance in Acct 1910.2320 of Current PGA Year Activity at 9/30/26**				(13,396,075.60)	
36	**Current PGA Interest in Acct 1910.2430 at 10/1/25**			$ (52,742.58)		
37	Current PGA Interest Deferred in Acct 1910.2430 through 6/30/26			(815,529.03)		
38	Estimated Current PGA Interest from 7/1 through 9/30/26			(140,489.83)		
39	**Estimated Balance in Acct 1910.2430 at 9/30/26**				(1,008,761.44)	

INTERMOUNTAIN GAS COMPANY
Analysis of Account 1910 Surcharges (Credits)
Estimated September 30, 2026

Line No.	Description (a)	Detail (b)	Detail (c)	Amount (d)	Subtotal (e)	Total (f)
1	**Pipeline Transportation Capacity Release Deferred Approved in Prior PGA in Acct 1910.2530 at 10/1/25**		$ (0.02)			
2	Capacity Releases Deferred in Acct 1910.2530 through 6/30/26		(15,260,292.20)			
3	Estimated Capacity Releases Deferred from 7/1 through 9/30/26		(2,220,815.83)			
4	Estimated Balance in Acct 1910.2530 at 9/30/26			$ (17,481,108.05)		
5	RS Amortization in Acct 1910.2540 Balance at 10/1/25		$ (16,769.94)			
6	RS Amortization in Acct 1910.2540 of Acct 1910.2530 Balance Approved in Prior PGA through 6/30/26		9,327,725.09			
7	Estimated RS Therm Sales from 7/1 through 9/30/26	19,870,271				
8	RS Amortization Rate	$ 0.04086	811,899.26			
9	Estimated RS Amortization in Acct 1910.2540 of Acct 1910.2530 Balance Approved in Prior PGA at 9/30/26		10,122,854.41			
10	GS-1 Amortization in Acct 1910.2540 Balance at 10/1/25		$ 6,637.37			
11	GS-1 Amortization in Acct 1910.2540 of Acct 1910.2530 Balance Approved in Prior PGA through 6/30/26		3,746,027.05			
12	Estimated GS-1 Therm Sales from 7/1 through 9/30/26	11,447,094				
13	GS-1 Amortization Rate	$ 0.03500	400,648.30			
14	Estimated GS-1 Amortization in Acct 1910.2540 of Acct 1910.2530 Balance Approved in Prior PGA at 9/30/26		4,153,312.72			
15	Estimated Core Amortization in Acct 1910.2540 of Acct 1910.2530 Balance Approved in Prior PGA at 9/30/26 (Sum of Lines 9 & 14, Column (c))			14,276,167.13		
16	LV-1 Amortization in Acct 1910.2550 Balance at 10/1/25		$ (33.22)			
17	LV-1 Amortization in Acct 1910.2550 of Acct 1910.2530 Balance Approved in Prior PGA through 6/30/26		210,008.33			
18	Estimated LV-1 Therm Sales from 7/1 through 9/30/26	3,002,065				
19	LV-1 Amortization Rate	$ 0.01823	54,727.64			
20	Estimated LV-1 Amortization in Acct 1910.2550 of Acct 1910.2530 Balance Approved in Prior PGA at 9/30/26			264,702.75		
21	**Estimated Balance in Acct 1910.2530 at 9/30/26**				$ (2,940,238.17)	
22	**LNG Sales Credits Approved in Prior PGA Deferred in Acct 1910.2800 at 10/1/25**			$ (1,086,693.13)		
23	RS LNG Sales Credit Amortization in Acct 1910.2810 at 10/1/25	$ (2,018.84)				
24	RS Amortization in Acct 1910.2810 of Acct 1910.2800 Balance Approved in Prior PGA through 6/30/26	456,642.88				
25	Estimated RS Amortization 7/1 through 9/30/26	39,541.83				
26	Estimated RS Amortization in Acct 1910.2810 of Acct 1910.2800 Balance Approved in Prior PGA at 9/30/26		494,165.87			
27	GS-1 LNG Sales Credit Amortization in Acct 1910.2810 at 10/1/25	$ 802.17				
28	GS-1 Amortization in Acct 1910.2810 of Acct 1910.2800 Balance Approved in Prior PGA through 6/30/26	182,225.44				
29	Estimated GS-1 Amortization 7/1 through 9/30/26	19,345.59				
30	Estimated GS-1 Amortization in Acct 1910.2810 of Acct 1910.2800 Balance Approved in Prior PGA at 9/30/26		202,373.20			
31	LV-1 LNG Sales Credit Amortization in Acct 1910.2810 at 10/1/25	$ (3.92)				
32	LV-1 Amortization in Acct 1910.2810 of Acct 1910.2800 Balance Approved in Prior PGA through 6/30/26	9,331.14				
33	Estimated LV-1 Amortization 7/1 through 9/30/26	2,431.67				
34	Estimated LV-1 Amortization in Acct 1910.2810 of Acct 1910.2800 Balance Approved in Prior PGA at 9/30/26		11,758.89			
35	T-4 LNG Sales Credit Amortization in Acct 1910.2810 at 10/1/25	$ 687.92				
36	T-4 Amortization in Acct 1910.2810 of Acct 1910.2800 Balance Approved in Prior PGA through 6/30/26	183,913.16				
37	Estimated T-4 Amortization 7/1 through 9/30/26	61,619.09				
38	Estimated T-4 Amortization in Acct 1910.2810 of Acct 1910.2800 Balance Approved in Prior PGA at 9/30/26		246,220.17			
39	**Estimated Balance in Acct 1910.2810 at 9/30/26**			954,518.13		
40	**LNG Sales Current PGA Interest Deferred in Acct 1910.2815 at 10/1/25**		(983.09)			
41	LNG Sales Current PGA Interest Deferred in Acct 1910.2815 through 6/30/26		(23,815.00)			
42	Estimated LNG Sales Current PGA Interest from 7/1 through 9/30/26		(5,303.57)			
43	**Estimated Balance in Acct 1910.2815 at 9/30/26**			(30,101.66)		
44	LNG Sales Deferral - Margin Sharing Deferred in Acct 1910.2820 of Current PGA Year Activity through 6/30/26			(512,666.37)		
45	LNG Sales Deferral - O&M Recovery Deferred in Acct 1910.2825 of Current PGA Year Activity through 6/30/26			(109,563.48)		
46	**Estimated LNG Sales Credit Balance at 9/30/26**				$ (784,506.51)	
47	**ESTIMATED ACCOUNT 1910 FIXED BALANCE AT 9/30/26**					$ (15,371,877.26)
48	**TOTAL DEFERRED ACCOUNT 1910 BALANCE**					$ (12,029,754.15)

INTERMOUNTAIN GAS COMPANY
Lost and Unaccounted for Gas
(Volumes in Therms)

Line No.	Description	Oct 2022 - Sept 2023	Oct 2023 - Sept 2024	Oct 2024 - Sept 2025
	(a)	(b)	(c)	(d)
1	Core Customer Purchased Gas & Transportation Customer Gas	860,648,507	809,820,971	808,039,080
2	LNG Storage Withdrawals	9,808,219	7,425,284	1,336,476
3	RNG Production			10,993,021
4	Under Deliveries of Gas from Pipeline (Draft)	2,237,240	23,030	(682,580)
5	Total Deliveries to System	872,693,966	817,269,285	819,685,997
6	Core Customer Billed Gas	481,176,312	426,927,370	438,575,609
7	Unbilled Adjustment	2,308,693	(744,029)	(347,868)
8	Transportation Customer Billed Gas	386,739,419	387,681,823	375,053,877
9	Company Use Gas	471,263	219,258	704,389
10	LNG Storage Injections	14,333,354	6,897,161	1,761,107
11	Line Breaks - Found Gas	144,075	80,226	112,329
12	Other	(4,673,158)	(32,591)	5,948,285
13	Over Deliveries of Gas from Pipeline (Pack)	-	-	
14	Total Deliveries to Customers	880,499,958	821,029,218	821,807,728
15	**Lost/(Found) Gas (Line 5 minus 14)**	(7,805,992)	(3,759,933)	(2,121,731)
16	Average Purchase WACOG	$ 0.39753	$ 0.25569	$ 0.26647
17	Cost of Lost/(Found) Gas (Line 15 times Line 16)	$ (3,103,116)	$ (961,377)	$ (565,381)
18	**Lost Gas $/Therm (Line 17 divided by Line 5)**	$ (0.00356)	$ (0.00118)	$ (0.00069)
19	Lost/(Found) Gas (Line 15)	(7,805,992)	(3,759,933)	(2,121,731)
20	Lost/(Found) Gas Therms Deferred	-	-	-
21	Lost/(Found) Gas Adjustment (Line 19 minus Line 20)	(7,805,992)	(3,759,933)	(2,121,731)
22	Actual Lost Gas Rate (Line 15 divided by Line 5)	-0.8945%	-0.4601%	-0.2588%
23	**3-Year Average Lost Gas Rate**	-0.5959% (1)	-0.5175% (2)	-0.5378% (3)

(1) See Case No. INT-G-24-04
(2) See Case No. INT-G-25-04
(3) Current PGA 3-Year Average