GENERAL IRP GUIDELINES FOR 2007-2008 GAS SUPPLY YEAR

Given the complexity of the IRP process, with the myriad data-input assumptions and resulting modeling scenarios, the Company believes that it is beneficial to condense its findings into a list of general guidelines. The unpredictable nature of the operating conditions surrounding the natural gas retail business requires that the guidelines be flexible. They are as follows:

- Recognizing the uncertainties associated with demand, operating conditions, and gas well productivity, produce approximately 49.6 million decatherms of Company-owned gas (excluding Brady which is modeled as purchased gas).

- Generally produce the categories of Company-owned gas as determined in the operating plan resulting from this modeling exercise as contained in Exhibit 9.18.

- Purchase a balanced portfolio of gas of approximately 64.3 million decatherms (including Brady[1]).

- Accommodate deviations from normal weather with purchased gas and the use of existing storage to the extent possible.

- Continue to monitor and manage producer imbalances.

- Override the SENDOUT model utilization profiles when producer imbalance considerations dictate.

- Maintain flexibility in purchase decisions since actual conditions will vary from base case assumptions.

- Price stabilization measures for purchased gas contracts should be undertaken to mitigate the risk of volatility in the marketplace.

- In Utah the Company should continue in the identification and implementation of cost-effective DSM measures in conjunction with approval of the Conservation Enabling Tariff/DSM Pilot Program.

[1] The Brady category consists of gas supplies from the blow-down phase of pressure-maintenance oil reservoirs that, under the Wexpro Agreement, are sold to the Company according to a pre-determined pricing methodology. Although often associated with Company-owned gas, these sources technically are purchased gas and are modeled as such.