

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION	)	CASE NOS. AVU-E-23-01
OF AVISTA CORPORATION FOR THE	)	AVU-G-23-01
AUTHORITY TO INCREASE ITS RATES)	
AND CHARGES FOR ELECTRIC AND	)	NOTICE OF PROPOSED
NATURAL GAS SERVICE TO ELECTRIC	)	SETTLEMENT
AND NATURAL GAS CUSTOMERS IN THE)	
STATE OF IDAHO	)	NOTICE OF AMENDED
	)	SCHEDULE
)	
	)	NOTICE OF CUSTOMER
	)	HEARINGS
)	
	)	NOTICE OF TECHNICAL
	)	HEARING
)	
	)	NOTICE OF PUBLIC COMMENT
	)	DEADLINE
)	
	)	ORDER NO. 35844

On February 1, 2023, Avista Corporation (“Company”) filed an application (“Application”) with the Idaho Public Utilities Commission (“Commission”) requesting authorization to increase its rates for both Electric and Natural Gas service. The Company requested a September 1, 2023, effective date.

On February 21, 2023, the Commission issued a Notice of Application and Notice of Intervention Deadline. Order No. 35684. Subsequently, the Commission granted intervention to Clearwater Paper Corporation, Idaho Forest Group LLC, Walmart Inc., and the Idaho Conservation League and NW Energy Coalition jointly. Order Nos. 35704, 35713, and 35719.

On April 12, 2023, the Commission issued a Notice of Schedule, Notice of Virtual Public Workshop, and Notice of Technical Hearing. Order No. 35736. The Commission set a June 14, 2023, Commission Staff (“Staff”) and Intervenor written testimony deadline, and a July 12, 2023, Company Rebuttal written testimony deadline. *Id.*

On June 1, 2023, Staff, the Company, and all Intervenors participated in a settlement conference. Based upon that settlement conference, on June 6, 2023, Staff requested that the

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Commission vacate the deadlines for written testimony, and the Commission issued an Order Vacating Testimony Deadlines. Order No. 35808.

On June 14, 2023, Staff and the Company filed a Stipulation and Settlement (“Proposed Settlement”), and a Motion for Approval of Stipulation and Settlement (“Motion”). The Proposed Settlement was signed by Staff, the Company, and intervenors Clearwater Paper Corporation, Idaho Forest Group LLC, and Walmart Inc. (“Signing Parties”). Intervenors Idaho Conservation League and NW Energy Coalition did not sign the Proposed Settlement. The Motion requested that the Commission revise the procedural schedule to set the deadline for filing testimony in support of, or in opposition to, the Proposed Settlement on July 12, 2023, and set a July 26, 2023, deadline for any rebuttal testimony by the Signing Parties.

NOTICE OF PROPOSED SETTLEMENT

YOU ARE HEREBY NOTIFIED that under the Proposed Settlement, the Company would be allowed to implement revised tariff schedules designed to increase annual electric base revenues by \$22,134,000, or 8.03%, effective September 1, 2023, and increase annual electric base revenues by \$4,305,000, or 1.37%, effective September 1, 2024. For natural gas, the Company would be allowed to increase annual natural gas base revenue by \$1,252,000, or 2.71%, effective September 1, 2023, and increase annual natural gas base revenues \$3,000, or 0.01%, effective September 1, 2024. Proposed Settlement at 3.

YOU ARE FURTHER NOTIFIED that under the Proposed Settlement, the Company would receive a 9.4% return on equity, with a 50.0% common equity ratio. The capital structure and resulting rate of return is set forth below:

Component	Capital Structure	Cost	Weighted Cost
Total Debt	50.00%	4.97%	2.49%
Common Equity	50.00%	9.40%	4.70%
Total	100.00%		7.19%

Id.

YOU ARE FURTHER NOTIFIED that the Proposed Settlement sets forth the following tables of adjustments of the electric revenue requirement components for Rate Year 1 and Rate Year 2.

SUMMARY TABLE OF ADJUSTMENTS TO ELECTRIC REVENUE REQUIREMENT		
EFFECTIVE SEPTEMBER 1, 2023		
(000s of Dollars)		
	Revenue Requirement	Rate Base
Amount as Filed:	\$ 37,462	\$ 1,034,938
Adjustments:		
a.) Cost of Capital	\$ (5,343)	
b.) Remove 2024 AMA Capital Additions	\$ (3,051)	\$ (17,554)
c.) Revise Wildfire Deferral Amortizations	\$ (2,062)	
d.) Remove Officer Incentives and 2023 Officer Labor Increases	\$ (418)	
e.) Remove 2024 Union and Non-Union Labor Increases	\$ (516)	
f.) Update Regulatory Assessment Fee and Conversion Factor	\$ (4)	
g.) Remove Pro Forma 401K Expenses	\$ (41)	
h.) Remove Escalated Miscellaneous O&M Expense	\$ (2,560)	
i.) Remove Pro Forma WRAP Expenses	\$ (121)	
j.) Restate Net Pro Forma Power Supply Expense	\$ (500)	
k.) Adjust Pro Forma Insurance Expense	\$ (298)	
l.) Miscellaneous Adjustments: Board of Director expenses, Fee Free expense adjustment, cell phone savings, O&M expense, removal of Sandpoint Weatherization loans and reclassification of other administrative and general expenses.	\$ (414)	\$ (59)
Adjusted Amounts Effective September 1, 2021	\$ 22,134	\$ 1,017,325

EFFECTIVE SEPTEMBER 1, 2024		
(000s of Dollars)		
	Revenue Requirement	Rate Base
Rate Base Amount Effective September 1, 2023		\$ 1,017,325
Incremental Revenue Adjustment to September 1, 2023 Rate Change (see Table No. 1):		
a.) Add <u>Incremental</u> 2023/2024 Related Capital and Expenses:		
i. AMA 2024 Capital Additions	\$ 4,888	\$ 17,554
ii. Property Tax Expense	\$ 706	
iii. 2024 Union Labor Increase	\$ 410	
iv. Employee Benefits	\$ 255	
v. 2024 Growth Revenue	\$ (1,939)	
vi. Revise Colstrip/CS2 Major Maintenance Expense	\$ 247	
vii. Remove Expiring Fee Free Amortization Expense	\$ (97)	
viii. Miscellaneous Other Expense Offsets	\$ (165)	
September 1, 2024 Incremental Revenue Adjustment and Rate Base Amount (above September 1, 2023 Rate Change - see Table No. 1)	\$ 4,305	\$ 1,034,879

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Id. at 3, 4, and 8.

YOU ARE FURTHER NOTIFIED that the Proposed Settlement sets forth the following tables of adjustments of the natural gas revenue requirement components for Rate Year 1 and Rate Year 2.

SUMMARY TABLE OF ADJUSTMENTS TO NATURAL GAS REVENUE REQUIREMENT EFFECTIVE SEPTEMBER 1, 2023 (000s of Dollars)		
	Revenue Requirement	Rate Base
Amount as Filed:	\$ 2,771	\$ 206,562
Adjustments:		
a.) Cost of Capital	\$ (1,066)	
b.) Remove 2024 AMA Capital Additions	\$ (142)	\$ (2,978)
c.) Remove Officer Incentives and 2023 Officer Labor Increases	\$ (98)	
d.) Remove 2024 Union and Non-Union Labor Increases	\$ (115)	
e.) Update Regulatory Assessment Fee and Conversion Factor	\$ (1)	
f.) Remove Pro Forma 401K Expenses	\$ (10)	
g.) Miscellaneous Adjustments: Board of Director expenses, Fee Free expenses, cell phone savings, and injuries and damages expenses.	\$ (87)	
Adjusted Amounts Effective September 1, 2023	\$ 1,252	\$ 203,584

SUMMARY TABLE OF ADJUSTMENTS TO NATURAL GAS REVENUE REQUIREMENT EFFECTIVE SEPTEMBER 1, 2024 (000s of Dollars)		
	Revenue Requirement	Rate Base
Rate Base Amount Effective September 1, 2024		\$ 203,584
Incremental Revenue Adjustment to September 1, 2023 Rate Change (see Table No. 1):		
a.) Add <u>Incremental</u> 2023/2024 Related Capital and Expenses:		
i. AMA 2024 Capital Additions	\$ 823	\$ 2,978
ii. Property Tax Expense	\$ (18)	
iii. 2024 Union Labor Increase	\$ 93	
iv. Employee Benefits	\$ 61	
v. 2024 Growth Revenue	\$ (798)	
vi. Remove Expiring Fee Free Amortization Expense	\$ (158)	
September 1, 2024 Incremental Revenue Adjustment and Rate Base Amount (above September 1, 2023 Rate Change - see Table No. 1)	\$ 3	\$ 206,562

Id. at 10-11.

YOU ARE FURTHER NOTIFIED that the Proposed Settlement provides information on the Power Cost Adjustment authorized level of Net Power Supply Expenses included in base rates.

Id. at 13.

YOU ARE FURTHER NOTIFIED that the Proposed Settlement provides information on the new level of baseline values for the electric and natural gas Fixed Cost Adjustment Mechanism resulting from the September 1, 2023, and September 1, 2024, settlement revenue requirements. *Id.* at 15.

YOU ARE FURTHER NOTIFIED that the Proposed Settlement contains information on other agreements including: (1) a Wildfire Resiliency Plan; (2) a two-way Insurance Expense Balancing Account; (3) Regulatory Amortizations; (4) Revenue Normalization Adjustments; and (5) Depreciation Rates. *Id.* at 16-17.

YOU ARE FURTHER NOTIFIED that the Signing Parties do not agree on a cost-of-service methodology. *Id.* at 17.

YOU ARE FURTHER NOTIFIED that the Signing Parties agree to the rate design changes proposed by the Company in Mr. Miller’s direct testimony for the September 1, 2023, and September 1, 2024, base rate increases with two exceptions. The basic charge for Schedule 31/32 will increase from \$13.00 to \$18.00 in Rate Year 1, and from \$18.00 to \$20.00 in Rate Year 2. Additionally, the primary voltage discount will increase from \$0.20 per kW to \$0.30 per kW in Rate Year 1, and from \$0.30 per kW to \$0.40 per kW in Rate Year 2 for all applicable rate schedules. *Id.* at 18.

YOU ARE FURTHER NOTIFIED that the Proposed Settlement sets forth the following tables of percentage change to electric service schedules for Rate Year 1 and Rate Year 2.

Effective September 1, 2023 (Rate Year 1)

<u>Rate Schedule</u>	<u>Increase in Base Revenue</u>	<u>Increase in Billing Revenue</u>
Residential Schedule 1	10.4%	11.8%
General Service Schedules 11/12	2.9%	3.0%
Large General Service Schedules 21/22	10.4%	10.8%
Extra Large General Service Schedule 25	2.9%	3.0%
Clearwater Paper Schedule 25P	2.8%	2.9%
Pumping Service Schedules 31/32	10.4%	10.9%
Street & Area Lights Schedules 41-48	<u>2.9%</u>	<u>2.9%</u>
Overall	<u>8.0%</u>	<u>8.7%</u>

Effective September 1, 2024 (Rate Year 2)

<u>Rate Schedule</u>	<u>Increase in Base Revenue</u>	<u>Increase in Billing Revenue</u>
Residential Schedule 1	1.9%	2.1%
General Service Schedules 11/12	0.4%	0.5%
Large General Service Schedules 21/22	1.9%	1.9%
Extra Large General Service Schedule 25	0.4%	0.5%
Clearwater Paper Schedule 25P	0.5%	0.5%
Pumping Service Schedules 31/32	1.9%	2.0%
Street & Area Lights Schedules 41-48	<u>0.4%</u>	<u>0.4%</u>
Overall	<u>1.4%</u>	<u>1.6%</u>

Id. at 18-19.

YOU ARE FURTHER NOTIFIED that the Proposed Settlement sets forth the following tables of percentage change to natural gas service schedules for Rate Year 1 and Rate Year 2.

Effective September 1, 2023 (Rate Year 1)

<u>Rate Schedule</u>	<u>Increase in Margin Revenue</u>	<u>Increase in Billing Revenue</u>
General Service Schedule 101	3.3%	1.6%
Large General Service Schedules 111/112	0.0%	0.0%
Interrupt. Sales Service Schedules 131/132	0.0%	0.0%
Transportation Service Schedule 146	<u>0.0%</u>	<u>0.0%</u>
Overall	<u>2.7%</u>	<u>1.2%</u>

Effective September 1, 2024 (Rate Year 2)

<u>Rate Schedule</u>	<u>Increase in Margin Revenue</u>	<u>Increase in Billing Revenue</u>
General Service Schedule 101	0.01%	0.00%
Large General Service Schedules 111/112	0.00%	0.00%
Interrupt. Sales Service Schedules 131/132	0.00%	0.00%
Transportation Service Schedule 146	<u>0.00%</u>	<u>0.00%</u>
Overall	<u>0.01%</u>	<u>0.00%</u>

Id. at 19.

YOU ARE FURTHER NOTIFIED that under the Proposed Settlement, the Company agrees to conduct a Primary Voltage Discount study prior to its next general rate case filing. The purpose of the study will be to inform the proper Primary Voltage Discount levels in the Company's next general rate case. *Id.*

YOU ARE FURTHER NOTIFIED that under the Proposed Settlement, the Company agrees to evaluate the rate design of Schedule 111, including the minimum charge level, and include any changes or modification in its next general rate case filing. *Id.* at 20.

YOU ARE FURTHER NOTIFIED that the Signing Parties believe that the Proposed Settlement represents a compromise of the positions of the Signing Parties in this case. *Id.*

YOU ARE FURTHER NOTIFIED that the Signing Parties believe that the Proposed Settlement is in the public interest, and that all of the terms and conditions are fair, just, and reasonable. *Id.* at 21.

YOU ARE FURTHER NOTIFIED that under Commission Rule 275, “[p]roponents of a proposed settlement carry the burden of showing that the settlement is reasonable, in the public interest, or otherwise in accordance with law or regulatory policy.” IDAPA 31.01.01.275.

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

YOU ARE FURTHER NOTIFIED that if the Commission rejects any part or all of the Proposed Settlement or imposes any additional material conditions on its approval, each Signing Party reserves the right to withdraw from the Proposed Settlement within fourteen days of such order.

YOU ARE FURTHER NOTIFIED that the Proposed Settlement in Case. Nos. AVU-E-23-01 and AVU-G-23-01 has been filed with the Commission and is available for public inspection during regular business hours at the Commission's office or on the Commission's website at www.puc.idaho.gov. Click on the “ELECTRIC” or “NATURAL GAS” tab in the left-hand column

of the home page, click “Open Cases,” and select one of the case numbers as shown on the front of this document.

NOTICE OF AMENDED SCHEDULE

YOU ARE HEREBY NOTIFIED that the Commission establishes the following amended procedural schedule:

- July 12, 2023: Deadline for written testimony in support of, or opposition to, the Proposed Settlement.
- July 25, 2023: Customer Hearing in Lewiston, Idaho, starting at 10:00 a.m. (local time).
- July 25, 2023: Customer Hearing in Coeur d’Alene, Idaho, starting at 6:00 p.m. (local time).
- July 26, 2023: Customer Hearing in Sandpoint, Idaho, starting at 11:00 a.m. (local time).
- July 26, 2023: Deadline for rebuttal written testimony by the Signing Parties.
- July 26, 2023: Deadline for public written comments.
- August 2, 2023: Technical Hearing starting at 9:00 a.m. and ending at 5:00 p.m. (local time).
- August 3, 2023: Technical Hearing continued as needed starting at 9:00 a.m. and ending at 5:00 p.m. (local time).

YOU ARE FURTHER NOTIFIED that all testimony and exhibits in this matter must comport with the requirements of Commission Rules of Procedure 231 and 267. IDAPA 31.01.01.231 and .267.

YOU ARE FURTHER NOTIFIED that all proceedings in this matter will be conducted pursuant to the Commission’s Rules of Procedure, IDAPA 31.01.01.000, *et seq.*

NOTICE OF CUSTOMER HEARINGS

YOU ARE HEREBY NOTIFIED that the Commission will hold a customer hearing in this matter on **TUESDAY, JULY 25, 2023, starting at 10:00 a.m. and ending at 1:00 p.m. (local time), or after all customer testimony has been taken, whichever comes first.** The customer hearing will be held at the **Elks Lodge, 3444 Country Club Drive, Lewiston, ID 83501**. Persons attending the hearing in-person will have an opportunity to provide testimony. Persons may also

listen to the live testimony and proceedings at the hearing by calling **1-415-655-0001**, and then entering code **2632 065 8514**. However, persons will not be able to provide testimony by phone.

YOU ARE FURTHER NOTIFIED that the Commission will hold a customer hearing in this matter on **TUESDAY, JULY 25, 2023, starting at 6:00 p.m. and ending at 9:00 p.m. (local time), or after all customer testimony has been taken, whichever comes first.** The customer hearing will be held at the **North Idaho College, Meyer 106 Lecture Hall, 1000 W. Garden Avenue, Coeur d'Alene, ID 83814**. Persons attending the hearing in-person will have an opportunity to provide testimony. Persons may also listen to the live testimony and proceedings at the hearing by calling **1-415-655-0001**, and then entering code **2632 824 2575**. However, persons will not be able to provide testimony by phone.

YOU ARE FURTHER NOTIFIED that the Commission will hold a customer hearing in this matter on **WEDNESDAY, JULY 26, 2023, starting at 11:00 a.m. and ending at 2:00 p.m. (local time), or after all customer testimony has been taken, whichever comes first.** The customer hearing will be held at the **Sandpoint Community Hall, 204 South 1st Avenue, Sandpoint, ID 83864**. Persons attending the hearing in-person will have an opportunity to provide testimony. Persons may also listen to the live testimony and proceedings at the hearing by calling **1-415-655-0001**, and then entering code **2631 407 0012**. However, persons will not be able to provide testimony by phone.

NOTICE OF TECHNICAL HEARING

YOU ARE HEREBY NOTIFIED that the Commission amends its previous technical hearing schedule. The Commission will conduct a technical hearing in this matter on **WEDNESDAY, AUGUST 2, 2023, starting at 9:00 a.m. and ending at 5:00 p.m. (local time).** **The technical hearing shall continue as necessary on AUGUST 3, 2023, starting at 9:00 a.m. and ending at 5:00 p.m. (local time).** The technical hearing will be held at the **Idaho Public Utilities Commission, 11331 W. Chinden Boulevard, Building 8, Suite 201-A, Boise, ID 83714**. A technical hearing is an opportunity for the parties to the case to present witnesses, testimony, and exhibits. IDAPA 31.01.01.241.04. Persons interested in listening to the testimony and presentations at the technical hearing may attend the meeting using the information below:

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Day	Scheduled time (local time)	To participate online	To participate by telephone
August 2, 2023	9:00 a.m- 5:00p.m.	Please visit idahogov.webex.com and enter meeting number 2452 863 7546 . Then click on the green “Join” button. At the next window, please enter this password: WednesdayHearing . Next, please click on the green “Join Webinar” button. At the next window, please enter your name and e-mail address, and then click on the “next” button. Then click on the green “Join Webinar” button.	Please call 1-415-655-0001 and enter meeting number 2452 863 7546 when prompted. Next, please enter this numeric password: 93363732 .
August 3, 2023	(as needed) 9:00 a.m- 5:00p.m.	Please visit idahogov.webex.com and enter meeting number 2460 458 1126 . Then click on the green “Join” button. At the next window, please enter this password: ThursdayHearing . Next, please click on the green “Join Webinar” button. At the next window, please enter your name and e-mail address, and then click on the “next” button. Then click on the green “Join Webinar” button.	Please call 1-415-655-0001 and enter meeting number 2460 458 1126 when prompted. Next, please enter this numeric password: 84877329 .

YOU ARE FURTHER NOTIFIED that all hearings and prehearing conferences in this matter will be held in facilities meeting the accessibility requirements of the Americans with Disabilities Act (“ADA”). Persons needing the help of a sign language interpreter or other assistance in order to participate in or to understand testimony and argument at a public hearing may ask the Commission to provide a sign language interpreter or other assistance at the hearing. The request for assistance must be received at least five working days before the hearing by contacting the Commission Secretary at:

IDAHO PUBLIC UTILITIES COMMISSION
PO BOX 83720
BOISE, IDAHO 83720-0074
Telephone: (208) 334-0338
Facsimile: (208) 334-3762
Email: secretary@puc.idaho.gov

YOU ARE FURTHER NOTIFIED that the full record in this matter is available for public inspection during regular business hours at the Commission's office. These documents are also available on the Commission's website at www.puc.idaho.gov. Click on the "ELECTRIC" or "NATURAL GAS" icon, select "Open Cases," and click one of the case numbers as shown on the front of this document.

NOTICE OF PUBLIC COMMENT DEADLINE

YOU ARE HEREBY NOTIFIED that the Commission seeks comments from the public on the Proposed Settlement. Persons desiring to state a position on the Proposed Settlement may file a written comment explaining why the person supports or opposes the Proposed Settlement. **Persons must file comments by July 26, 2023.** Comments must be filed through the Commission's website or by e-mail unless computer access is unavailable. To comment electronically, please access the Commission's home page at www.puc.idaho.gov. Click the "Case Comment Form" and complete the form using one of the case numbers as it appears on the front of this document. To file by e-mail, the customer must e-mail the comments to the Commission Secretary and the Company at the e-mail addresses listed below. If computer access is unavailable, then comments may be mailed to the Commission and Company at these addresses:

For the Commission:

Commission Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074
secretary@puc.idaho.gov

For the Company:

David J. Meyer, Esq.
Vice President and Chief Counsel for
Regulatory & Governmental Affairs
Avista Corporation
P.O. Box 3727
1411 E. Mission Ave.
Spokane, WA 99220-3727
david.meyer@avistacorp.com

Street Address for Express Mail:

11331 W. Chinden Blvd.
Building 8, Suite 201-A
Boise, ID 83714

Patrick D. Ehrbar
Director of Regulatory Affairs
Avista Utilities
P.O. Box 3727
1411 E. Mission Ave.
Spokane, WA 99220-3727
pat.ehrbar@avistacorp.com
avistadockets@avistacorp.com

ORDER

IT IS HEREBY ORDERED that the Commission amends the procedural schedule as set forth above.

IT IS FURTHER ORDERED that written testimony in support of, or opposition to, the Proposed Settlement is due on July 12, 2023. The Signing Parties shall have until July 26, 2023, to file any rebuttal written testimony.

IT IS FURTHER ORDERED that the Commission shall hold a customer hearing in Lewiston, Idaho, on TUESDAY, JULY 25, 2023, starting at 10:00 a.m. and ending at 1:00 p.m. (local time), or after all customer testimony has been taken, whichever comes first.

IT IS FURTHER ORDERED that the Commission shall hold a customer hearing in Coeur d'Alene, Idaho, on TUESDAY, JULY 25, 2023, starting at 6:00 p.m. and ending at 9:00 p.m. (local time), or after all customer testimony has been taken, whichever comes first.

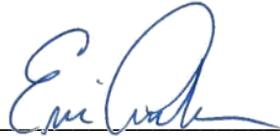
IT IS FURTHER ORDERED that the Commission shall hold a customer hearing in Sandpoint, Idaho, on WEDNESDAY, JULY 26, 2023, starting at 11:00 a.m. and ending at 2:00 p.m. (local time), or after all customer testimony has been taken, whichever comes first.

IT IS FURTHER ORDERED that the Commission shall conduct a technical hearing in this matter on WEDNESDAY, AUGUST 2, 2023, starting at 9:00 a.m. and ending at 5:00 p.m. (local time). The technical hearing shall continue as necessary on AUGUST 3, 2023, starting at 9:00 a.m. and ending at 5:00 p.m. (local time). The technical hearing will be held at the Idaho Public Utilities Commission, 11331 W. Chinden Boulevard, Building 8, Suite 201-A, Boise, ID 83714.

IT IS FURTHER ORDERED that persons desiring to submit public written comments must do so by July 26, 2023.

IT IS FURTHER ORDERED that parties comply with Order No. 35375, issued April 21, 2022. Generally, all pleadings should be filed with the Commission electronically and will be deemed timely filed when received by the Commission Secretary. *See* Rule 14.02. Service between parties should continue to be accomplished electronically when possible. However, voluminous discovery-related documents may be filed and served on CD-ROM or a USB flash drive.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 6th day of July 2023.



ERIC ANDERSON, PRESIDENT

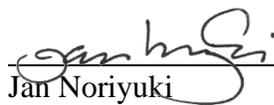


JOHN R. HAMMOND JR., COMMISSIONER



EDWARD LODGE, COMMISSIONER

ATTEST:



Jan Noriyuki
Commission Secretary

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