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IDAHO PUBLIC
UTILITIES COMMISSION

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Attorney for the Commission Staff

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER)
COMPANY’S APPLICATION FOR) **CASE NO. IPC-E-23-03**
APPROVAL OF A SECOND AMENDMENT)
OF THE ENERGY SALES AGREEMENT FOR) **COMMENTS OF THE**
THE SALE AND PURCHASE OF ELECTRIC) **COMMISSION STAFF**
ENERGY FROM THE TAMARACK CSPP)
PROJECT)
_____)

STAFF OF the Idaho Public Utilities Commission, by and through its Attorney of record, Michael Duval, Deputy Attorney General, submits the following comments.

BACKGROUND

On February 16, 2023, Idaho Power Company (“Company”) filed an Application (“Application”) with the Idaho Public Utilities Commission (“Commission”) requesting approval of the Second Amendment (“Second Amendment”) to its Energy Sales Agreement (“ESA”). The Company represents Second Amendment seeks to update the Seller’s name in the ESA from “Evergreen Energy, Inc”¹ to “Tamarack Mill, LLC”. Application at 3. The Tamarack CSPP

¹ Numbered paragraph 1 of the Application inadvertently refers to this entity as “Evergreen Energy, LLC”. Application at 2. The entity relevant to this matter is Evergreen Energy, Inc., as set forth in the Second Amendment and shown as the entity that was merged with Tamarack Mill, LLC with the latter being the surviving entity. See <https://sosbiz.idaho.gov/search/business>. In addition, records of the Idaho Secretary of State indicated that there is a period after “Inc.” *Id.*

project (“Facility”) is located in Adams County, Idaho. The Facility is a 6.25-megawatt qualifying facility (“QF”) under the Public Utility Regulatory Policies Act of 1978 (“PURPA”). (The owner of the Facility and the Company referred to collectively to as the “Parties”).

The Company states that Evergreen Energy, Inc. (“Evergreen”) and Tamarack Mill, LLC (“Tamarack”) shared the same owner before the companies were merged. The Company further states that the entities merged effective January 1, 2023.

The Company states that Evergreen ceased to exist due to the merger and that Tamarack assumed the duties and rights of Evergreen’s ESA with the consent of the Company. The Parties seek the Second Amendment to the ESA so that Tamarack is listed as the Seller.

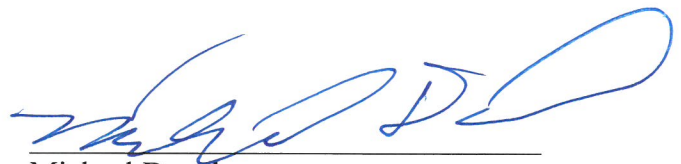
STAFF ANALYSIS

Staff reviewed the proposed Second Amendment and recommends the Commission approve it. The Second Amendment only changes the Seller’s name from Evergreen Energy to Tamarack Mill without changing any of the obligations of the Parties.

STAFF RECOMMENDATION

Staff recommends that the Commission approve the Second Amendment.

Respectfully submitted this 13th day of April 2023.



Michael Duval
Deputy Attorney General

Technical Staff: Yao Yin

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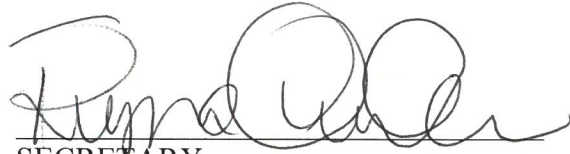
CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 13th DAY OF APRIL 2023, SERVED THE FOREGOING **COMMENTS OF THE COMMISSION STAFF**, IN CASE NO. IPC-E-23-03, BY E-MAILING A COPY THEREOF, TO THE FOLLOWING:

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SECRETARY