BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER)	CASE NO. IPC-E-25-08
COMPANY'S APPLICATION FOR A)	
CERTIFICATE OF PUBLIC CONVENIENCE)	ORDER NO. 36874
AND NECESSITY FOR AN OWNERSHIP)	
INTEREST IN THE SOUTHWEST INTERTIE)	
PROJECT – NORTH 500-KV)	
TRANSMISSION LINE AND APPROVAL OF)	
THE UTILIZATION OF CAPACITY ON THE)	
LINE)	
)	

On March 7, 2025, Idaho Power Company ("Company") applied to the Idaho Public Utilities Commission ("Commission") requesting an order: (1) granting a Certificate of Public Convenience and Necessity ("CPCN") for the Company's ownership interest in the Southwest Intertie Project–North, 500—kilovolt ("kV") transmission line ("SWIP-North") including the rights to 250 megawatts ("MW") of its northbound capacity, and (2) approving the Company's utilization of an additional 250 MW of GBT Northbound, LLC's ("GBT Northbound") northbound capacity rights, both via the SWIP-North agreements. Application at 1-2.

On April 15, 2025, the Commission issued a Notice of Application and Notice of Intervention Deadline. Order No. 36541. The Commission granted intervention to the Idaho Irrigation Pumpers Association, Inc. ("IIPA") and Micron Technology, Inc. ("Micron"). Order Nos. 36537 and 36599. On June 5, 2025, the Commission issued a Notice of Modified Procedure. Order No. 36630.

On October 9, 2025, the Commission issued a Notice of Virtual Public Workshop and Notice of Customer Hearing. Order No. 36800. The Commission held a customer hearing on October 23, 2025. On November 26, 2025, the Company filed an Objection and Request to Submit for Decision.

BACKGROUND

SWIP-North is an approximately 285 mile transmission line that will connect the Midpoint substation, near Shoshone, Idaho, to the Robinson Summit substation, near Ely, Nevada. Application at 2-3. The Company represented that SWIP-North is planned to be online in 2028. *Id.* at 5. The Company asserted that SWIP-North will connect to the existing Southwest Intertie

Project – South 500-kV line ("SWIP-South"), an existing transmission line that extends between Robinson Summit substation and the Harry Allen substation, northeast of Las Vegas, Nevada. *Id.* at 3. The Company stated that, when combined, SWIP-North and SWIP-South form the Total SWIP. *Id.*

THE APPLICATION

The Company represented that ownership and capacity entitlements associated with SWIP-South, as well as SWIP-North and Total SWIP once completed, are governed by the Second Amended and Restated Transmission Use and Capacity Exchange Agreement by and among Nevada Power Company, Sierra Pacific Power Company, Great Basin Transmission South, LLC, and Great Basin Transmission, LLC, dated as of June 30, 2020 ("TUA"), which was included as Exhibit 2 to Mr. Ellsworth's direct testimony. *Id*.

The Company represented that its participation in, and joint ownership of, SWIP-North has been memorialized in: (1) the Participation and Joint Ownership Agreement by and among Great Basin Transmission ("GBT"), LLC, GBT Northbound, LLC and the Company dated as of February 13, 2025; (2) the Capacity Entitlement Agreement by and between GBT Northbound, LLC and the Company dated as of February 13, 2025 ("Capacity Entitlement Agreement"); (3) the Purchase and Sale Agreement by and between GBT Northbound, LLC and the Company dated as of February 13, 2025; and (4) the Purchase Option Agreement by and between GBT Northbound, LLC and the Company dated as of February 13, 2025 ("Definitive Agreements"). *Id.* at 6. The Company requested approval of the Definitive Agreements, which were included as Confidential Exhibit No. 5 to Mr. Ellsworth's direct testimony. *Id.*

The Company asserted that it first considered SWIP-North as potentially providing value during the process of its 2021 Integrated Resource Plan ("IRP"). *Id.* at 4. As a result, the 2021 IRP included items focusing on partnership opportunities related to SWIP-North. *Id.* The Company stated that it analyzed SWIP-North, as well as other portfolio scenarios, as part of its 2023 IRP as providing a 500 MW resource equivalent capacity, from the Desert Southwest ("DSW") market, in the winter months beginning in 2028. *Id.* at 5. The Company stated that it modeled costs to reflect a 22.83 percent ownership interest for the Company. *Id.* The Company asserted that the results of its IRP analysis indicated that a portfolio inclusive of SWIP-North was lower cost than one that excluded SWIP-North. *Id.*; *see also* Ellsworth Direct at 5.

The Company represented that once energized, the Definitive Agreements provide for the Company's undivided ownership interest in approximately 11.4 percent, or 250 MW, of SWIP-North's south-to-north capacity. 1 Id. at 6. The Company explained that GBT Northbound would provide the Company with transmission rights for the use of an additional 250 MW arising from GBT Northbound's ownership interest of SWIP-North and south-to-north capacity for 40 years through the Capacity Entitlement Agreement. Id. The Company stated that at the end of 40 years the Company would have the option to purchase GBT Northbound's ownership interest in SWIP-North, which would include the entitlement to 250 MW of SWIP-North's south to north capacity. Id. The Company represented that under the Definitive Agreements, it would secure a capacity entitlement in SWIP-North to utilize 500 MW of south-to-north capacity, representing 46.62 percent of GBT's 1,072 MW of south-to-north capacity, and 22.83 percent of GBT's 2,190 MW of Total SWIP capacity. Ellsworth Direct at 14. The Company stated that 100 percent Company ownership of the 500 MW south-to-north transmission capacity on SWIP-North was not an option. Id. at 17. According to the Company, in addition to the Company's ownership interests and transmission entitlements for SWIP-North, GBT Northbound has dedicated the remaining capacity entitlement on SWIP-North transmission line to the California Independent System Operator ("CAISO"); however, GBT Northbound will retain ownership interest in SWIP-North associated with this dedication. Application at 5.

The Company did not request binding ratemaking treatment in this case. *Id.* at 9. The Company requested that the Commission find that the Company has met the requirements of *Idaho Code* § 61-526, and that the Commission issue an order granting a CPCN to acquire the rights to approximately 11.4 percent of the northbound capacity of SWIP-North. *Id.* The Company represented that it will make a future filing to address the cost recovery associated with the Company's ownership interest. *Id.* The Company intends to finance its 11.4 percent ownership interest in SWIP-North through available credit facilities, borrowing and debt issuances, available cash and operating cash flow, and future equity infusions from IDACORP (the Company's parent). *Id.* at 9-10.

¹ The Company also represented that the Definitive Agreements also address its rights to utilize SWIP-South, which is an existing 231 mile 500-kV line that extends between the Robinson Substation in Ely, Nevada and the Harry Allen substation, northeast of Las Vegas, Nevada and to transact across the Total SWIP. *Id.* at 6.

The Company stated that upon energization of SWIP-North the transmission capacity allocations across SWIP-South will change, and GBT will receive a portion of the new capacity across SWIP-South through the additional transfer capability gains. Ellsworth Direct at 10-11. The Company represented that under the TUA, the use of some of GBT's additional capacity entitlements on SWIP-South will provide the Company 500 MW of south-to-north capacity entitlements over Total SWIP. *Id.* at 11-12. This would give the Company access to 500 MW of energy from the DSW. *Id.*

PUBLIC WRITTEN COMMENTS

The Commission received 28 public written comments within the comment deadline, and 7 public written comments after the October 23, 2025, deadline. The Commission received 11 written comments in support of the Application, with commentors expressing: a desire for economic growth; the need for deliverable, reliable, and affordable energy to the Magic Valley; infrastructure to enable advanced nuclear deployment; and strengthening grid reliability and resilience. Commenters in support of the Company's Application included individuals, business owners and the St Luke's Health System.

Seventeen written comments opposed the Application. Commentors opposed: wind and solar farms in Idaho; paying for the cost of the infrastructure; sending electricity to California; any increase in customer rates; any incentives to wind, solar, or geothermal interests to build in Idaho; any regional integration with California via the SWIP-North line; any projects that would result in visual impacts to the Minidoka National Historic Site and Minidoka War Relocation Center; any negative impacts to private and public lands; any invitation to expand industrial scale renewable development across Bureau of Land Management and state lands; any undermining of Idaho's energy sovereignty; any potential increase in Idaho's wildfire liability; and any threats to Idaho's natural environment.

Stop Lava Ridge, Inc.

1. Initial Comments

SLR argued that the SWIP-North project does not meet the necessity test because new wind projects in Idaho and other states are unlikely to be built. SLR Comments at 4-24. SLR argued that the SWIP-North project was not in Idaho's public interest because it would have catastrophic impacts on Idaho's economy, way of life, and environment. *Id.* at 24. SLR argued that the SWIP-North project would harm Idaho ratepayers by increasing rates due to lack of new renewable

energy projects. *Id.* at 25. SLR argued that there is an unacceptably high risk of abandonment of the SWIP line, which would increase Idaho rates. *Id.* at 28.

2. Supplemental Comments

SLR reiterated the same arguments contained in its initial comments. SLR Supplemental Comments at 1-15.

Idaho Representative David J. Leavitt

1. Initial Comments

Rep. Leavitt argued that the project was "structurally risky, politically entangled, and failed to meet the threshold of serving Idaho's long-term public convenience and necessity." Rep. Leavitt's argued that the project would put corporate priority over public interest; that the permitting and environmental uncertainty would expose ratepayers to substantial risk of delay and stranded costs; that an IRP based approval would ignore market volatility; and that SWIP-North would intertwine Idaho's energy infrastructure with out-of-state market operators. *Id.* at 1-2.

Rep. Leavitt requested that the Commission deny the CPCN and the Capacity Entitlement Agreement, or at minimum; impose a statutory moratorium pending full permitting, cost-benefit reassessment under post-OBBBA market conditions, and a thorough evaluation of long-term sovereignty impacts to Idaho ratepayers. *Id.* at 2-3.

2. Supplemental Comments

During the October 23, 2025, Customer Hearing, Rep. Leavitt provided supplemental comments stating that he was a co-sponsor of House Bill 395, focused on preserving Idaho's energy sovereignty and ensuring that its resources serve Idahoans first, and that in the coming session, he would be introducing several new bills that directly address Idaho's energy sovereignty, participation in out-of-state transmission markets, and the protection of Idaho ratepayers. He requested that the Commission hold or table the application until the Legislature has had the opportunity to deliberate and clarify the law. *Id*.

STAFF COMMENTS

Commission Staff ("Staff") recommended that the Commission: (1) grant the Company a CPCN for its ownership interest in the SWIP-North 500-kV transmission line, including the rights to 250 MW of the northbound capacity; and (2) approve the Company's utilization of an additional 250 MW of northbound capacity via a Capacity Entitlement Agreement. Staff Comments at 9. Staff noted that the Company's system faces a series of annual capacity deficits due to rapid load

growth, and Staff believed that obtaining 500 MW of northbound capacity on the SWIP-North transmission line is a least-cost, least-risk option that will help reduce the capacity deficits. *Id.* at 2.

Staff evaluated the Application with *Idaho Code* § 61-526 and the Commission's Rule of Procedure 112, and Staff believed that the Company met the statutory and regulatory requirements to obtain a CPCN. *Id.* at 8. Further, Staff believed that including the additional rights to utilize an additional 250 MW of transmission for the northbound capacity of SWIP-North under the Capacity Entitlement Agreement resulted in a positive net benefit. *Id.*

In its review of the Application, Staff agreed with the Company's analysis concerning system resources that will be necessary to maintain system reliability, and Staff noted that, based on the information the Company provided, without SWIP-North the annual capacity deficit will be 123 MW in 2027, 154 MW in 2028, and 384 MW in 2029. *Id.* at 2.

In regard to the Participation and Joint Ownership Agreement Staff noted that it contains provisions for disallowed costs that the Company will not be responsible for. *Id.* at 3. In the Purchase and Sale Agreement Staff noted that it contains cost-related provisions such as a reduced build and transfer fee if the construction costs exceed the agreed upon budget or if the agreed inservice date is not met. *Id.* at 3. Staff noted that the Capacity Entitlement Agreement gave the Company an option to purchase an additional 11.4% ownership interest of SWIP-North at year 39 of the term of said agreement. *Id.*

Staff reviewed the Company's least-cost least-risk solution analysis and requested that the Company update that analysis using the 2025 IRP assumptions. *Id.* at 4. Staff believed that the original data shows that SWIP-North is cost effective and the updated analysis with the 2025 IRP assumptions showed SWIP-North as even more cost effective. *Id.*

With respect to cost benefits, Staff agreed with the Company's AURORA analysis that shows a substantial net present value ("NPV") savings for a resource portfolio with SWIP-North, compared to a resource portfolio without SWIP-North. *Id.* Staff also believed that the Company's control of SWIP-North capacity would provide additional benefits and enable it to avoid additional costs including: (1) The need to build a redundant feed from the Rogerson substation would be deferred; (2) the need to build the Midpoint to Cedar Hill 500-kV segment of the Gateway West project would be deferred; and (3) the extra capacity on SWIP-North outside the winter season could be sold to earn wheeling revenue. *Id.* at 4-5.

Staff believed there were additional benefits including alleviation of transmission congestion, the high reliability of transmission lines as a resource, and increased access to diverse markets to offset regional price volatility. *Id.* at 5. Staff also believed that the advanced stage of planning, permitting, and funding of SWIP-North was a valuable benefit as the acquisition, permitting, and construction timelines of other resources would be prohibitively long, and the likelihood of other resources being delivered in the year of need is low. *Id.*

Staff identified several project risks associated with SWIP-North. *Id.* at 6-7. Staff noted that even if SWIP-North is built, its effectiveness as a winter capacity resource will hinge on the availability of power from the DSW market and, while Staff agreed with the Company's representation that capacity resources were available, Staff considered the passage of the OBBBA as a new uncertainty on the issue. *Id.* at 6. Staff also noted that the construction of the SWIP-North line still depends on obtaining the necessary permits, and that permitting delays could impact the Company's capacity position if the in-service date is delayed, which may cause significant cost increases. *Id.* at 6-7.

With respect to potential cost risks, Staff believed that the Company made reasonable efforts to reduce cost overrun risks to ratepayers including asserting that the Company will not make any payments until construction is completed and providing provisions for disallowance in the case of cost overrun and delays. *Id.* at 7. Staff noted that if CAISO terminates participation in SWIP-North, GBT has six months to present to the Company a plan for completing construction no later than October 1, 2029, otherwise the Participation Agreement may be terminated. *Id.*

INTERVENOR COMMENTS

IIPA

IIPA recommended that the Commission deny the Company's application for a CPCN and deny the approval of the Company's utilization of the 250 MW GBT Northbound rights. IIPA Comments at 3. Alternatively, if the Commission does approve the Company's requests, IIPA recommended that the Commission ensure that the Company's cost responsibility is limited to fully completed and operational projects and to the costs claimed in the Company's current models, to protect ratepayers from financial exposure. *Id*.

IIPA identified risk involved with the Application including: (1) cost overruns; (2) stranded capacity and utilization risk; (3) uncertain long term financial viability due to unaccounted for costs at decommissioning and unreasonable assumptions about O&M and taxes; (4) overreliance

on CAISO as a single anchor tenant; and (5) effective capacity vs contracted capacity. *Id.* IIPA stated that, taken together, those risk factors could result in significant ratepayer exposure, and the actual cost could be substantially higher than claimed by the Company. *Id.* at 4.

For cost overruns, IIPA noted that the reduction in the Build Transfer Agreement fee did not appear to fully cover the full extent of cost escalations if major components significantly increase in price due to supply chain or tariff issues. *Id.* IIPA also believed that the Application overlooks costs incurred due to project delays or partial completions, such as environmental compliance costs, interim planning expenses, and partial construction costs, which could be passed on to ratepayers if the project is delayed or ultimately fails. *Id.*

IIPA believed that if the SWIP-North project was delayed or failed to reach completion, the Company might face capacity shortfalls, which could force it to purchase more expensive short-term capacity or spot market power to meet its 2027 capacity deficit. *Id.* at 5. IIPA stated that the ownership structure of the SWIP-North project introduced significant risks to ratepayers because the Company's ownership interest limited its operational control and priority access to transmission capacity and that shared ownership model meant that the Company would have to coordinate with other owners for maintenance, scheduling, and capacity allocation. *Id.* at 6.

IIPA believed that the shared ownership and capacity structure of the SWIP-North project raised significant prudency concerns because the ownership split limited the Company's operational control and priority access to transmission capacity, exposing ratepayers to significant financial and operational risks. *Id.* IIPA stated that the Company's O&M, Property Tax, and Insurance costs appeared to be significantly underestimated in the Application, which could potentially expose ratepayers to financial risk. *Id.* at 7. IIPA also noted that the Application did not account for decommissioning costs. *Id.*

IIPA believed that the Company's reliance on the CAISO as an anchor tenant introduced significant financial and operational 16 risks. *Id.* at 10. IIPA noted that if CAISO reduced its usage or withdrew from the project, the Company could potentially have issues recovering the fixed costs, which could potentially lead to stranded capacity and higher per-unit transmission costs for remaining ratepayers. *Id.* at 11.

Finally, IIPA noted that while the Company secured rights to 500 MW of northbound transmission capacity on SWIP-North, the Company's own modeling attributed only 48 MW in 2028 and 86 MW in 2029 to actual system capacity needs. *Id.* at 12. IIPA believed that the

Company's data showed that less than 20% of the capacity would contribute to meeting peak system demand, which suggested that the remaining capacity was constrained, either due to lack of firm upstream generation, transmission congestion, or other operational limits. *Id*.

IIPA concluded that those issues suggested that the SWIP-North project cannot meet the standard for prudent utility management and could expose ratepayers to substantial financial and operational risks over the long term. *Id.* at 14.

COMPANY REPLY COMMENTS

The Company agreed with Staff's recommendation to approve the Application. Company Reply Comments at 4-6. In response to IIPA and the public comments opposed to the Application, the Company stated that the Company's modeling of SWIP-North appropriately captured the costs and benefits. *Id*.

Specifically, the Company stated that it considered the potential for cost increases or cost overruns associated with SWIP-North and appropriately estimated and modeled the costs. *Id.* at 7-8. The Company noted that modeling of the DSW market capacity was reasonable because the DSW market assumptions are not speculative, they are based on actual peak load and generation data that is not impacted by the OBBBA. *Id.* at 9.

The Company stated that it has obtained a majority of the necessary permits. *Id.* at 10. The Company noted that because the agreements contain provisions that transfer capacity entitlements upon commercial operation, the financial risk is limited should the Company not receive the permits, and granting a CPCN and approving the utilization of additional capacity on the line did not need to be deferred until all necessary permits were received. *Id.*

The Company represented that it would obtain 500 MW of south-to-north capacity entitlements and that those transmission services would be governed by the Company's Open Access Transmission Tariff and the Company would have priority access to the transmission capacity as defined by the agreements. *Id.* at 10-11.

Finally, the Company noted that SWIP-North is a transmission-only project that is entirely independent of the Lava Ridge and Salmon Falls projects. *Id.* at 11.

COMPANY OBJECTION AND REQUEST TO SUBMIT FOR DECISION

The Company objected to the late-filed supplemental comments submitted by the group SLR arguing they introduce irrelevant issues. Objection at 2-3. The Company asserted that SWIP-North is a critical transmission-only project that will provide substantial financial benefits and

capacity to serve its Idaho customers, and requests the Commission make a final decision by December 12, 2025, to prevent the termination of project agreements. *Id.* at 3-4. Last, the Objection asserted that Staff found the project to be a least-cost, least-risk solution with substantial savings for ratepayers. *Id.* at 4.

COMMISSION FINDINGS AND DECISION

The Commission has jurisdiction over this matter under *Idaho Code* §§ 61-501 through 503. The Commission is vested with the power to "supervise and regulate every public utility in the state and to do all things necessary to carry out the spirit and intent of the [Public Utilities Law]." *Idaho Code* § 61-501. The Commission is empowered to investigate rates, charges, rules, regulations, practices, and contracts of public utilities and to determine whether they are just, reasonable, preferential, discriminatory, or in violation of any provision of law, and to fix the same by order. *Idaho Code* §§ 61-502 and 61-503.

CPCN

The Company requests that the Commission grant the Company a CPCN signifying that the present or future public convenience and necessity requires or will require the acquisition of an ownership interest in SWIP-North to meet the Company's growing need. Before constructing "a line, plant, or system," a public utility providing electrical service must obtain a CPCN from the Commission establishing that the "public convenience and necessity" requires it. *Idaho Code* § 61-526. Pursuant to Idaho Commission Rule of Procedure 112, existing utilities applying a CPCN under *Idaho Code* § 61-526 must submit any relevant data including: (1) a Statement and Explanation; (2) a Description of Construction or Expansion; (3) a Map; (4) a Financial Statement and Construction Timelines; and (5) Cost Estimates and Revenue Requirements.

When analyzing the Application, the Commission considers, among other things: (1) the Company's obligation to serve its customers' demand and whether the present or future public convenience and necessity requires the additional resources or acquisition; (2) whether SWIP-North is a reasonable means of meeting the Company and public's needs; and (3) any investment that may be required and its potential impact on rates.

Having reviewed the Application, the record, the submitted comments, and all submitted materials, the Commission finds that the Company has satisfied the requirements for a CPCN to acquire an ownership interest in 250 MW of northbound capacity on SWIP-North via the SWIP-North agreements to meet identified capacity deficiencies.

1. Obligation to Serve and Public Convenience and Necessity

Idaho Code provides that public utilities shall "furnish, provide and maintain such service, instrumentalities, equipment and facilities as shall promote the health, safety, comfort and convenience of its patrons, employees and the public, and as shall be in all respects adequate, efficient, just and reasonable." *Idaho Code* § 61-302. The Company is required by law to serve its close to 650,000 customers and to do so at just, fair, and reasonable rates.

To maintain their ability to provide adequate service, utilities utilize the IRP process when planning future development. In general, the IRP process evaluates the Company's future loads and resources and the various options for meeting projected loads including purchasing power from the wholesale market; acquiring additional generating resources; implementing pricing options to dampen peak loads; implementing demand-side management or conservation programs; and construction or acquisition of transmission resources. Since 1989 the Commission has required the electric utilities in Idaho to submit an IRP biennially. Order No. 22299. The Commission directed that:

The IRP should not be regarded by [utilities] as simply an academic or regulatory exercise. It must be reasonable to expect that the IRP is an actual planning document of the Company, [which] accurately represents the Company's best estimate of future changes in loads, resources and contract obligations and is indicative of how the Company intends to meet its statutory obligations to serve native load.

[T]his Commission ... expects that [IRPs] will be treated by the Company as a viable planning document that the public can with reasonable assurance rely on as being representative of the utility's resource strategy.

Order No. 29189 at 20-21.

In this case, the Company identified the SWIP-North scenario as early as its 2021 IRP as a potentially beneficial project to help with identified capacity deficiencies. Application at 4. The Company later analyzed SWIP-North as part of its 2023 IRP as providing a 500 MW resource equivalent capacity from the DSW market beginning in 2028. *Id.* at 5. Staff also notes that the Company's system faces a series of annual capacity deficits due to rapid load growth and explains that, based on the information the Company provided, without SWIP-North the Company's annual capacity deficit will be 123 MW in 2027, 154 MW in 2028, and 384 MW in 2029. Staff Comments at 2.

Here the Commission finds that the Company is obligated to provide adequate, safe, and reliable service for its customers in the face of identified capacity deficiencies, and that for the purposes of issuing a CPCN, public convenience and necessity requires the Company to seek additional resources to continue its service to its customers, which it is required to do by Idaho law.

2. SWIP-North as a Resource

The Company asserts that the results of its 2023 IRP analysis indicate that a portfolio inclusive of SWIP-North is lower cost than one that excludes SWIP-North. Application at 5. Staff also believes that obtaining 500 MW of northbound capacity on SWIP-North is a least-cost, least-risk option that will help reduce the capacity deficits. Staff Comments at 2. Additionally, Staff reviewed the Company's least-cost least-risk solution analysis and requested that the Company update that analysis using the 2025 IRP assumptions, and Staff believes that the updated analysis with the 2025 IRP assumptions shows SWIP-North as being even more cost effective. *Id.* at 4. For example, if SWIP-North is not procured, the alternative would be a 200 MW gas plant that would need to be procured in 2029. First, this alternative would result in a significant NPV cost increase and higher resulting rates. Second, it is unlikely that this resource could be procured by 2029. *Id.* at 4.

Staff agrees with the Company's AURORA analysis that shows a substantial NPV savings for a resource portfolio with SWIP-North, and additional benefits and costs savings including: (1) the need to build a redundant feed from the Rogerson substation would be deferred; (2) the need to build the Midpoint to Cedar Hill 500-kV segment of the Gateway West project would be deferred; and (3) the extra capacity on SWIP-North outside the winter season could be sold to earn wheeling revenue. *Id.* at 4-5. Staff also notes additional benefits including alleviation of transmission congestion, the high reliability of transmission lines as a resource, and increased access to diverse markets to offset regional price volatility. *Id.* at 5.

Here the Commission finds that the record shows the potential for significant customer benefits for utilizing SWIP-North as a resource to meet the Company's identified capacity deficiencies. A review of the record also demonstrates that the 500 MW of capacity on SWIP-North that the Company will receive is firm. While the Commission recognizes the risks noted by other parties to this proceeding including the continuing permitting process, and the potential for cost overruns, the Commission believes the Company has presented significant mitigation steps it

has taken with respect to those risks. Staff also noted several contractual provisions in the Definitive Agreements to address risk that protect customers and the Company. Thus, for the purpose of granting a CPCN, the Commission finds the Company's request to utilize SWIP-North as a resource to meet the Company's identified capacity deficiencies reasonable.

3. Rate Making Treatment

The Company does not request binding ratemaking treatment in this case. Application at 9. The Commission does not make any findings nor determination as to the prudence of any cost associated with this Application or SWIP-North and such determination shall be made in the appropriate recovery proceeding. The Commission shares the cost pressure concerns addressed by the parties and acknowledged by the Company. As always, the Commission expects the Company to provide a full and transparent accounting for all costs associated with SWIP-North in any future recovery proceeding. In addition to providing final installed costs, the Company shall also provide schedules and documentation supporting any additional costs and deviations from the current plan in a future proceeding.

Additional 250 MW of GBT Northbound's Capacity Rights

Having reviewed the record and all submitted materials, the Commission finds it fair, just, and reasonable to approve the Company's request to utilize an additional 250 MW of GBT Northbound's northbound capacity rights via the SWIP-North agreements. The general analysis of the parties in this case considered the combined effects of the Company's two requests in the Application. The Commission's analysis of the need for, and benefits associated with, the 250 MW of GBT Northbound's northbound capacity rights are the same as the considerations detailed in its CPCN reasoning.

The Commission's Statutory Authority

With respect to many of the comments the Commission received regarding this Application, we note the statutory limitations of the Commission's authority concerning matters before us. "The Idaho Public Utilities Commission has no authority other than that granted to it by the legislature. It exercises a limited jurisdiction, and nothing is presumed in favor of its jurisdiction. The Commission is a creature of statute and absent compliance with the enabling statutes, the Commission lacks jurisdiction." *Idaho State Homebuilders v. Washington Water Power*, 107 Idaho 415, 418, 690 P.2d 350, 353 (1984) (internal citations omitted).

To that end, the Idaho Legislature has provided that "[t]he public utilities commission is [] vested with power and jurisdiction to supervise and regulate every public utility in the state and to do all things necessary to carry out the spirit and intent of the provisions of this act." *Idaho Code* § 61-501. Such "spirit and intent" provides authority to determine that rates and charges are just and reasonable (§§ 61-301 and 502) and that public utilities maintain adequate service with just and reasonable rules and regulations (§§ 61-302 and 303).

To the extent that parties' comments or public comments present arguments or issues concerning any broader policy considerations or legal matters within the state of Idaho, such considerations are not within the Commission's statutorily defined purview, and the Commission lacks authority to rule on them. While the Commission welcomes the thoughtful and detailed participation in this matter it must stay within the bounds of its limited jurisdiction.

ORDER

IT IS HEREBY ORDERED that the Company's Application for a CPCN for the Company's proposed undivided ownership interest in the SWIP-North transmission line, including an indefeasible entitlement to 250 MW of its northbound capacity is approved.

IT IS FURTHER ORDERED that the Company's request to utilize an additional 250 MW of GBT Northbound's northbound capacity rights via the SWIP-North agreements is approved.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date upon this Order regarding any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *Idaho Code* §§ 61-626.

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DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 12th day of December 2025.

EDWARD LODGE, PRESIDENT

JOHN R. HAMMOND JR., COMMISSIONER

DAYN HARDIE, COMMISSIONER

ATTEST:

Laura Calderon Robles

Interim Commission Secretary

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