Office of the Secretary
Service Date
December 30, 2025

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER COMPANY'S APPLICATION FOR AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR ELECTRIC SERVICE IN THE STATE OF IDAHO	))))))	**CASE NO. IPC-E-25-16** **ORDER NO. 36892**

On May 30, 2025, Idaho Power Company ("Company") applied to the Idaho Public Utilities Commission ("Commission") requesting to increase its rates and charges for electric service to its customers in the State of Idaho, and for associated regulatory accounting treatment.

On June 13, 2025, the Commission issued a Notice of Application, Notice of Suspension of Proposed Effective Date, and Notice of Intervention Deadline. Order No. 36638. The Commission granted intervention to: Clean Energy Opportunities for Idaho ("CEO"); Idaho Irrigation Pumpers Association, Inc. ("IIPA"); the city of Boise City ("Boise City"); the Federal Executive Agencies ("FEA"); the Industrial Customers of Idaho Power ("ICIP"); Micron Technology, Inc. ("Micron"); the Idaho Hydroelectric Power Producers Trust d/b/a IdaHydro ("IdaHydro"); Gannon, et al., *pro se* ("Gannon"); the Kroger Co. ("Kroger"); and the Northwest Energy Coalition ("NWEC") (collectively "Intervenors"). Order Nos. 36557, 36635, 36665, 36666, 36685, 36690, and 36691. On July 29, 2025, the Commission issued a Notice of Parties.

On August 21, 2025, the Commission issued a Notice of Schedule, Notice of Public Workshop, Notice of Customer Hearings, Notice of Public Comment Deadline, and Notice of Technical Hearing. Order No. 36731. On September 26, 2025, Commission Staff ("Staff") held a public workshop.

On September 9, 2025, September 29, 2025, and October 6, 2025, Staff , the Company, and Intervenors participated in settlement conferences. On October 24, 2025, the Company filed a Stipulation and Settlement ("Proposed Settlement") and a Motion for Approval of Stipulation and Settlement. The Proposed Settlement was signed by Staff, the Company, Boise City, CEO, FEA, IIPA, Kroger, Micron, ICIP, and NWEC (collectively "the Parties").

On November 5, 2025, the Commission issued a Notice of Amended Schedule and Notice of Technical Hearing. Order No. 36832. On November 20, 2025, the Commission held a customer hearing in Boise, Idaho. On December 2, 2025, the Commission held a Technical Hearing in Boise, Idaho, during which the Commission heard testimony from the Company, Staff, and Intervenors.

Based on our review of the record, the Commission now issues this Final Order approving the Company's Motion and Proposed Settlement, authorizing the Company to implement revised tariff schedules consistent with the terms of the Proposed Settlement, authorizing the Company to retain costs associated with the Wood River Valley ("WRV") project in Construction Work in Progress ("CWIP") until the entire project is complete, and approve intervenor funding.

TERMS OF PROPOSED SETTLEMENT

Under the Proposed Settlement, the Company's overall retail revenue would increase by $110 million annually for an average increase of 7.48 percent. Proposed Settlement at 2. The Parties agreed that the Proposed Settlement represented a fair, just, and reasonable compromise of the issues in this proceeding and that the Proposed Settlement was in the public interest. *Id.*

The Proposed Settlement sets forth certain revenue requirement adjustments to the Company's filed case with accompanying explanation. *Id.* at 4. The adjustments are summarized in the table below.

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Summary of Stipulated Revenue Requirement Adjustments (Figures reflect Idaho Jurisdictional Amounts)		
Filed Net Revenue Increase: $199,122,685		
Stipulated Adjustments	**Adjustment Impact**	**Net Rate Change**
1. Cost of Capital		
a. Return on Equity	($27,687,577)	$171,435,108
2. Rate Base		
b. Adjustments to Plant in Service	($21,605,673)	$149,829,436
c. Customer Advances – Update to Actuals	($1,411,447)	$148,417,989
d. Customer Advances - BPA	($986,816)	$147,431,173
3. Revenue		
e. Revenue Forecast – Update to Actuals	($9,054,540)	$138,376,633
4. **Expenses**		
f. Executive Comp, Training, and Travel	($3,919,804)	$134,456,829
g. Board of Directors Comp and Expenses	($1,313,083)	$133,143,746
h. Miscellaneous Adjustments	($1,223,909)	$131,919,837
5. Deferrals and Mechanisms		
i. Wildfire O&M Base Update	($10,722,564)	$121,197,273
j. Insurance Base	($5,328,358)	$115,868,915
k. Wildfire Deferral Amortization	($2,646,864)	$113,222,051
l. Net Power Cost Update – Gas Prices	($2,186,414)	$111,035,637
m. Net Power Cost Update – EIM Benefits	($995,491)	$110,040,145

Id. at 5.

The Parties agreed to a 9.6 percent return on equity ("ROE") and a 7.410 percent overall rate of return ("ROR") based on the filed cost of debt and capital structure, applied to an authorized Idaho jurisdictional rate base of $4,881,563,721. *Id.* However, the Parties did not agree on any particular class cost-of-service ("CCOS") methodology and the Proposed Settlement did not request that the Commission approve a particular CCOS methodology. *Id.* at 9.

The Parties agreed that the $110 million net revenue increase should be recovered by implementing tariffs in conformance with Exhibit No. 1 attached to the Proposed Settlement. *Id.* The Parties represented that the rate spread was generally developed using a method to increase the rates for each customer class by a factor at least 0.3 times, but not more than 1.3 times the overall 7.48 percent increase. *Id.*

The Parties agreed, for settlement purposes, to the rate design and tariff provisions proposed by the Company in Mr. Grant Anderson's direct testimony, updated to reflect the Proposed Settlement CCOS. *Id.* at 9-10.

Under the Proposed Settlement, the existing $15 Service Charge would remain for Schedules 1 (Residential Service Standard Plan), 3 (Master-Metered Mobile Home Park Residential Service), 5 (Residential Service – Time-of-Use Plan), and 6 (Residential Service On-Site Generation). *Id.* at 10. Additionally, the existing $25 Service Charge would remain for Schedules 7 (Small Generation Service), 8 (Small General Service On-Site Generation), and 9 (Large General Service – Secondary). *Id.* A Service Charge of $345 would be implemented for Schedule 9 (Large General Service – Primary and Transmission), a $110 Service Charge would be implemented for Schedule 19 (Large Power – Secondary Service), and a $450 Service Charge would be implemented for Schedule 19 (Large Power – Primary and Transmission Service). *Id.*

For Schedule 9 (Large General Service – Primary and Transmission), Schedule 19 (Large Power Service), and Schedule 30 (Electric Service Rate for United States Department of Energy Idaho Operations Office), the collection of demand-classified costs through the Demand and/or Basic Load Capacity charges would reflect an approximate 40 percent movement toward cost of service for that pricing component, as informed by the Proposed Settlement CCOS Study. *Id.*

For Schedule 9 (Large General Service) and 19 (Large Power Service), the time-of-use periods for On-Peak hours would remain consistent with the Company's filed position and the Off-Peak hours would be defined as 10 a.m. to 2 p.m., Monday through Saturday and all hours on Sundays and Holidays. *Id.* at 10-11. The Mid-Peak hours would include all hours not designated as On-peak or Off-peak. *Id.* at 11.

Under the Proposed Settlement, the Parties agreed to remove the costs associated with the distribution portion of the WRV project from the revenue requirement and that the Company would retain that portion of the WRV project in CWIP until both the transmission and distribution portions of the project were completed and in service. *Id.* at 14.

Under the Proposed Settlement, the Company agreed to initiate a single-issue case related to CCOS methodology for the Commission's consideration in advance of filing a Notice of Intent for its next general rate case, but in no event later than the end of the first quarter of 2026. *Id.* The

Company also agreed to initiate discussions with IIPA, and other interested parties, with the intent of developing an optional Agricultural Irrigation Service (Schedule 24) time-of-use offering. *Id.*

The Proposed Settlement contained provisions concerning: a Test Year Methodology Workshop; Capital Investments; the Revenue Sharing Mechanism; the Accumulated Deferred Investment Tax Credit Revenue Sharing Mechanism; the Power Cost Adjustment; Wheeling Tracking; the Fixed Cost Adjustment; the Sales Based Adjustment Rate; Valmy and Bridger; and the Rule H Three Phase Base Charge. *Id.* at 12-16.

The Parties believed that the Proposed Settlement represented a fair, just, and reasonable compromise of the positions of the Parties in this case, and that the Proposed Settlement was in the public interest. *Id.* at 16.

PUBLIC COMMENTS

Gannon provided pre-filed testimony, which was not spread upon the record at the Technical Hearing on December 2, 2025.[1] Mr. Gannon stated that he had concerns regarding the revenue requirement increase and whether the increase was attributable to an increase in residential customers. Gannon Di. at 3. Mr. Gannon believed that a substantial part of the rate increase would be used for increased generation for a new demand outside of residential customers. *Id.* at 4. Mr. Gannon believed that if load growth was going to be spread among the classes of customers, the expenditures should also be spread across the classes equally. *Id.* at 6. Mr. Gannon also stated that he did not sign the Proposed Settlement and urged the Commission to consider the rate spread in its analysis. *Id.*

As of November 28, 2025, 670 customers had submitted comments regarding the proposed rate increase. The comments were made primarily from residential customers who opposed any increase in rates and raised issues consistent with those brought forward in prior rate cases.

Many customers represented they were low-income or fixed-income households who reported that basic living costs had risen due to increased inflation, while their wages or Social Security benefits had not kept pace. A substantial number also noted that the Company had received multiple rate increases in recent years. Numerous commenters expressed concern about

[1] The presiding officer of a hearing "may order a witness's prepared testimony . . . to be incorporated in the transcript as if read . . .." Commission Rule of Procedure 266, IDAPA 31.01.01.266.

another increase in the customer charge and its impact on their ability to manage the cost of electric service.

Several commenters stated that the rate increases imposed an additional burden on solar customers, particularly in light of the proposed decrease in the Export Credit Rate (Case No. IPC-E-25-15). Many also questioned who was paying for large data centers and asserted that developers and commercial businesses, not current residential ratepayers, should bear the costs associated with growth and the need for additional infrastructure.

Additionally, several customers explained that they had to budget carefully to accommodate rate increases and urged the Company to reduce expenses and operate more efficiently to lessen the need for future increases.

TESTIMONY

A. Staff Testimony

1. Donn English

Staff witness Donn English testified that Staff conducted a comprehensive review of the Company's Application, a thorough audit of the Company's books and records, an analysis of the Company's CCOS study, and extensive negotiations with the Parties to the case. Tr. Vol. II, 116-117. Mr. English testified that based upon its review, Staff believed that the Proposed Settlement offered a reasonable balance between the Company's opportunity to earn a reasonable return on its investment and affordable rates for customers, and Staff believed the Proposed Settlement was in the public interest; is fair, just, and reasonable; and should be approved by the Commission. *Id.* at 119. Mr. English also testified that Staff believed that the Proposed Settlement would provide the Company with necessary rate relief during a time of increased capital spending. *Id.* at 130. Mr. English's testimony argued that the $89.1 million reduction to the Company's filed request was significant and the result of compromise between all the Parties. *Id.* Mr. English testified that Staff intended to make gradual movement in the residential class to bring the class closer to cost of service, requiring a larger percent increase. *Id.* at 133.

2. Matthew Suess

Staff witness Matthew Suess testified that Staff reviewed the primary causes of the increase in the incremental revenue requirement ("IRR") filed by the Company and how much of the IRR is being caused by the growth of new large-load ("NLL") customers. *Id.* at 161. Mr. Suess testified

that based on its review, Staff believed that the most significant increase to the IRR was the increase to electric plant-in-service ("EPIS"). *Id.* at 162. Mr. Suess testified that the increase to EPIS was caused only by baseline growth and that none of it was attributable to NLL. *Id.* at 168. Mr. Suess also testified that he believed the IRR increase was being caused by a combination of baseline load growth and other inflationary pressures. *Id.* at 171. Mr. Suess concluded by testifying that the IRR increase was driven by multiple factors, none of which was NLL growth. *Id.* at 173.

3. Michael Louis

Staff witness Michael Louis testified that Staff believed that allocation of the revenue requirement increase to the customer classes and the rate designs negotiated by the Parties in the Proposed Settlement were fair, just, and reasonable. *Id.* at 141-142. Mr. Louis testified that Staff reviewed and supported the Company's CCOS study that was used as the basis to spread the revenue requirement increase. *Id.* at 144. Mr. Louis also testified that Staff supported the CCOS single issue case outlined in the Proposed Settlement. *Id.* at 5. Mr. Louis testified that Staff supported the rate spread summarized in the Proposed Settlement and that the resulting allocation was fair, just, and reasonable. *Id.* at 145. Mr. Louis stated that Staff supported the changes to the service charges in the Proposed Settlement, specifically maintaining the service charge for residential and small commercial customers, because Staff believed that the charges in the Proposed Settlement balanced the interests of the Company and residential customers. *Id.* at 148-149. Mr. Louis testified that Staff supported discussions between the Company and the irrigation customers regarding a time-of-use schedule because negotiations could result in response programs that could be more cost effective for irrigation customers. *Id.* at 152.

B. CEO Testimony

CEO witness, Courtney White, testified that CEO believed that the Proposed Settlement represented a compromise that was fair, just, and reasonable, and in the public interest. *Id.* at 221. Ms. White testified that CEO had concerns regarding non-residential time-of-use time windows, including the need for load shifting to reduce energy costs and improve system utilization. *Id.* at 224-225. Ms. White also testified in support of the stipulation to address the CCOS methodology in a separate case and expressed CEO's belief that development of an hourly CCOS is appropriate in any future CCOS case. *Id.* at 227-228. Ms. White also testified that CEO viewed the change to the industrial time-of-use rates as a positive outcome. *Id.* at 240-241. Ms. White testified that CEO

had concerns with the reality of negotiating or litigating a rate case in the time frame allowed for a general rate case. *Id.* at 241.

C. Boise City Testimony

Boise City witness Steven Hubble testified that the Proposed Settlement represents a compromise between the Parties, including a lower revenue requirement and corresponding rate increase than originally requested by the Company. *Id.* at 250. Mr. Hubble testified that Boise City considers affordability to be a primary concern for the city, residents, and businesses. *Id.* at 251. Mr. Hubble testified that Boise City supported the continued evaluation of the CCOS methodology and maintaining the service charges for Schedules 1, 3, 5, and 6. *Id.* at 252.

D. Gannon Testimony

Gannon witness Randall Morris testified that he had concerns with the residential rate increase because he believed that the proposed rate had a larger impact on residential, small business, and agricultural customers. Tr. Vol. II, 214. Mr. Morris also testified that he believed that Large Load customers had preferential low rates that did not encourage Large Load customers to conserve energy, like the existing conservation incentives for smaller classes. *Id.* Mr. Morris testified that he had concerns regarding the impact of rising energy consumption and adding more fossil fuel generated electricity to the grid. *Id.* at 215.

E. IIPA Testimony

IIPA witness Lance Kaufman testified that IIPA reviewed the opening testimony and workpapers of all Company witnesses, issued discovery on cost of capital, test year expenses, and cost of service, and developed positions on potentially appropriate adjustments to the Company's filed case. *Id.* at 182. Mr. Kaufman represented that all of IIPA's concerns were either directly addressed in the Proposed Settlement through changes to revenue requirement and rate spread, or indirectly through agreement for ongoing collaboration. *Id.* at 187. IIPA recommended that the commission find the Proposed Settlement to be fair, just, and reasonable and in the public interest. *Id.* at 187-188. Mr. Kaufman also testified that while IIPA did not fully agree with the CCOS methodology used in the Proposed Settlement, the agreed separate docket to address CCOS was a step forward to address IIPA's concerns. *Id.* at 192.

F. NWEC Statement

NWEC attorney Benjamin Otto provided a statement on behalf of NWEC providing that the Proposed Settlement was fair and addressed NWEC's primary concerns with the Application. *Id.* at 193. Mr. Otto stated that NWEC believed that the Proposed Settlement addressed keeping costs reasonable while providing customers with the opportunity to control their own power bills through the rate design. *Id.* at 194.

G. Kroger Statement

Kroger attorney Kurt Boehm provided a statement on behalf of Kroger providing that it believed the revenue requirement in the Proposed Settlement was reasonable and that the concessions made by the Company to reach the Proposed Settlement appropriate. *Id.* at 195

H. Micron Testimony

Micron witness James Leyko testified that the Proposed Settlement resolved the revenue requirement, CCOS, and rate design issues in the Application. *Id.* at 199. Mr. Leyko testified that Micron recommended the approval of the Proposed Settlement. *Id.* at 200. Mr. Leyko testified that the Proposed Settlement addressed issues that would have likely been raised by the Parties in this proceeding and is a result of extensive arms-length negotiations between the settling parties in order to reach a comprehensive settlement. *Id.* Mr. Leyko testified that the Proposed Settlement represented an efficient use of the Commission's time and that the position presented in the Proposed Settlement was comparable to what would have been achieved by a fully litigated case. *Id.* at 211.

I. Company Testimony

Company witness Tim Tatum testified that the Proposed Settlement was in the public interest, and that from the Company's perspective, the Proposed Settlement provides the Company with the ability to update its rates to better reflect current costs and the ability to economically finance new investments in infrastructure for its system. *Id.* at 68. Mr. Tatum also testified that the Company believes that the rates that result from the Proposed Settlement are just and reasonable for its customers. *Id.* Mr. Tatum testified that the Company believed that the Proposed Settlement was an appropriate balance between affordability for customers and maintaining the financial health of the Company. *Id.* at 86. Mr. Tatum also testified that if the Proposed Settlement were approved, the largest customers would be paying above their cost of service and would be

subsidizing the residential customers, who would be paying below their cost of service. *Id.* at 90. Additionally, Mr. Tatum testified that NLL did not impact the rate increase in this case but would be an issue addressed in future rate cases. *Id.* at 93.

PETITIONS FOR INTERVENOR FUNDING

A. IIPA

IIPA requested that the Commission grant Intervenor Funding in the amount of $35,637.99 for attorney fees for the work of E. Olsen, paralegal fees, soft costs, and witness fees for D. Glosser and L. Kaufman.

B. CEO

CEO requests that the Commission grant Intervenor Funding in the amount of $2,974.80 for attorney fees for the work of K. Jae.

COMMISSION FINDINGS AND DECISION

The Commission has jurisdiction over the Company's Application and the issues in this case under Title 61 of the Idaho Code including *Idaho Code* §§ 61-301 through 303. The Commission is empowered to investigate rates, charges, rules, regulations, practices, and contracts of all public utilities and to determine whether they are just, reasonable, preferential, discriminatory, or in violation of any provisions of law, and to fix the same by order. *Idaho Code* §§ 61-501 through 503.

In a general rate case, the Company's intrastate revenue requirement, and every component of it, both rate base and expense, are at issue. IDAPA 31.01.01.124.01. The Commission may grant, deny, or modify the revenue requirement requested and may find a revenue requirement different from that proposed by any party is just, fair, and reasonable. *Id.*

The Company's retail rates and charges, both recurring and non-recurring, including those of special contract customers, are at issue, and every component of every existing and proposed rate and charge is at issue. IDAPA 31.01.01.124.02. The Commission may approve, reject, or modify the rates and charges proposed and may find that rates and charges different from those proposed by any party are just, fair, and reasonable. *Id.*

The Commission's process for considering settlement stipulations is set forth in its Rules of Procedure 271-277, IDAPA 31.01.01.271-277. When a settlement is presented to the Commission, it "will prescribe the procedures appropriate to the nature of the settlement to

consider the settlement." IDAPA 31.01.01.274. Here, the Commission convened both a technical hearing and customer hearing on the Proposed Settlement. IDAPA 31.01.01.274. Proponents of a proposed settlement must show "that the settlement is reasonable, in the public interest, or otherwise in accordance with law or regulatory policy." IDAPA 31.01.01.275. The Commission is not bound by settlement agreements. IDAPA 31.01.01.276. Instead, the Commission "will independently review any settlement proposed to it to determine whether the settlement is just, fair and reasonable, in the public interest, or otherwise in accordance with law or regulatory policy." *Id.*

A. Proposed Settlement

The Commission has reviewed the full record in this matter, including the Application, the Proposed Settlement, all pre-filed and live testimony, public comments, and submitted exhibits and materials. The Commission further notes that the Company, Staff, Intervenors, and members of the public have developed a comprehensive and well-supported record through extensive discovery, formal filings, settlement negotiations, written and oral comments, and active participation in hearings conducted in this proceeding. For example, the Parties sent approximately 370 data requests to the Company which it provided responses to. Further, at least eleven members of Staff (which includes, engineers, auditors, utility analysts, and consumer compliance investigators) along with five supervisors[2] extensively analyzed the Company's original rate request and actively participated in settlement negotiations and evaluated the terms of the Proposed Settlement[3]. *See generally* Tr. Vol. II at 116-119.

The Commission finds that the Proposed Settlement reflects meaningful input from multiple Parties as well as customer interests and represents a negotiated resolution that seeks to balance competing considerations. Specifically, the Proposed Settlement attempts to reconcile customers' interest in mitigating the magnitude of any rate increase with the Company's need to recover the reasonable and prudently incurred costs associated with providing safe, reliable, and adequate service, while also affording the Company an opportunity to earn a fair and reasonable

[2] Staff appears in Commission proceedings "as an impartial representative of the public interest with all rights of participation as a party would have." Commission Rule of Procedure 37, IDAPA 31.01.01.037.

[3] "Ultimately, Staff's intent in every settlement conference is to negotiate the best possible outcome for customers." Tr. Vol. II at 119.

rate of return on its investments. Notably, the Proposed Settlement significantly reduces the Company's originally proposed base revenue increase of $199.1 million to $110 million. In addition, the Proposed Settlement maintains the existing Service Charge levels for Residential, Small General Service, and Secondary Large General Service customers, thereby limiting bill impacts for those customer classes.

The Commission has examined the rate adjustments applicable to each customer class and evaluated the concerns raised by intervenors and customers, including the contention that the Proposed Settlement results in a comparatively higher percentage increase for Residential customers. The record in this proceeding demonstrates that revenues collected from the Residential class do not fully recover the costs incurred to serve those customers, thereby justifying a larger percentage rate increase for that class. Tr. Vol. II at 132-133. The Commission acknowledges and commends the parties' efforts to align rates more closely with cost of service and to reduce cost-shifting among customer classes.

The Proposed Settlement does not include the costs associated with the distribution portion of the WRV project in the revenue requirement. We find it reasonable to authorize the Company to retain the distribution portion of the WRV project in CWIP until both the transmission and distribution portions of the project are completed and in service.

Although the CCOS methodology was not substantively addressed in this case, the Proposed Settlement includes a provision requiring the Company to initiate a single-issue case addressing the CCOS methodology for the Commission's consideration no later than the end of the first quarter of 2026. The Commission finds that a focused, single-issue proceeding will provide the Company, Staff, and intervening parties with the most effective forum to collaborate, develop a robust record, and fully examine the CCOS methodology. The Commission will review the results of that proceeding and evaluate any proposed changes based on a complete and targeted evidentiary record.

The Commission also acknowledges the concerns raised regarding the possible growth of NLL customers in Idaho. Testimony in this case supports the conclusion that NLL customers are not the cause of the proposed rate increases set forth in the Proposed Settlement. *See* Tr. Vol. II at 90; Tr. Vol. II at 159-173. However, consistent with prior Commission orders, the Commission remains mindful of the potential for cost-shifting among customer classes and will continue to

monitor the growth and impacts of NLL on all customers in future proceedings. Additionally, in the CCOS case that the Company is expected to file in the near future, the Commission will review and determine the appropriate cost of service for NLL customers to ensure that other customer classes are not adversely affected.

The Commission finds that the Proposed Settlement enables the Company to operate in a financially sustainable manner while reasonably limiting the effects of the rate increase on customers. The Proposed Settlement reflects a prudent and balanced approach to cost recovery and rate design, while considering the challenges that rising energy costs present for customers. Accordingly, the Commission finds that the Proposed Settlement is fair, just, reasonable, and in the public interest.

B. Intervenor Funding

Intervenor funding is available pursuant to *Idaho Code* § 61-617A and the Commission Rules of Procedure 161-165. *Idaho Code* § 61-617A(1) provides that it is the "policy of this state to encourage participation at all stages of all proceedings before the commission so that all affected customers receive full and fair representation in those proceedings." The Commission may award a cumulative amount of intervenor funding not to exceed $40,000 for all intervening parties in a single case. *Idaho Code* § 61-617A(2).

Commission Rule 162 provides the form and content of petitions for intervenor funding. Each petition must contain: (1) an itemized list of expenses broken down into categories; (2) a statement of the intervenor's proposed findings or recommendation; (3) a statement showing that the costs the intervenor wishes to recover are reasonable; (4) a statement explaining why the costs constitute a significant financial hardship for the intervenor; (5) a statement showing how the intervenor's proposed recommendations differed materially from the testimony and exhibits of the Staff; (6) a statement showing how the intervenor's recommendation or position addressed issues of concern to the general body of the utility users or consumers; and (7) a statement showing the class of customer on whose behalf the intervenor appeared. IDAPA 31.01.01.162.

1. IIPA

IIPA is an Idaho nonprofit corporation representing farm interests in electric utility rate matters in southern and central Idaho. IIPA relies solely upon dues and contributions voluntarily paid by members, together with intervenor funding, to support its activities. Based upon our review

of IIPA's petition, the Commission finds that the funding request complies with the procedural and substantive requirements of the statute and the rules. The Commission finds that IIPA has materially contributed to the Commission's decision-making; IIPA's participation added a unique and well-informed perspective to the record; and it is fair, just, and reasonable to award intervenor funding. The Commission finds it appropriate to award IIPA intervenor funding in the amount of $35,637.99. The award shall be chargeable to the irrigation class. *Idaho Code* § 61-617A(3).

2. CEO

CEO is a nonprofit organization that represents its members and supporters who are Idaho Power ratepayers. CEO does not have a direct financial interest in the outcome of this case that is distinct from a ratepayer. Based upon our review of CEO's petition, the Commission finds that the funding request complies with the procedural and substantive requirements of the statute and the rules. The Commission finds that CEO has materially contributed to the Commission's decision-making; CEO's participation added a unique and well-informed perspective to the record; and it is fair, just, and reasonable to award intervenor funding. The Commission finds it appropriate to award CEO intervenor funding in the amount of $2,974.80. The award shall be chargeable to the irrigation, residential, and small commercial classes. *Idaho Code* § 61-617A(3).

ORDER

IT IS HEREBY ORDERED that the Motion and Proposed Settlement are approved as filed with attachments. The Company is authorized to implement revised tariff schedules consistent with the terms of the Proposed Settlement, effective January 1, 2026.

IT IS FURTHER ORDERED that the Company is authorized to retain costs associated with the distribution portion of the WRV project in CWIP until both the distribution and transmission portions of the project are complete and placed in service.

IT IS FURTHER ORDERED that IIPA's petition for intervenor funding is granted in the amount of $35,637.99.

IT IS FURTHER ORDERED that CEO's petition for intervenor funding is granted in the amount of $2,974.80.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of 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. *See Idaho Code* § 61-626.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 30th 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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