

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF COMMISSION) CASE NO. IPC-E-26-02
STAFF’S APPLICATION TO UPDATE)
IDAHO POWER COMPANY’S COST OF) ORDER NO. 36974
CAPITAL INPUTS IN THE SURROGATE)
AVOIDED RESOURCE METHODOLOGY)
)

On January 12, 2026, Commission Staff (“Staff”) applied to the Idaho Public Utilities Commission (“Commission”) requesting an order updating inputs to the Surrogate Avoided Resource (“SAR”) Methodology model and approving Staff’s proposed SAR-based avoided cost rates for Idaho Power Company (“Company”) (“Application”).

On February 5, 2026, the Commission issued a Notice of Application and a Notice of Modified Procedure setting written comment deadlines. Order No. 36919. The Company filed comments. The Commission received no public comments.

Having reviewed the record, we now approve Staff’s Application.

BACKGROUND

Under the Public Utility Regulatory Policies Act of 1978, the Commission calculates published avoided cost rates for eligible qualifying facilities (“QFs”) using the SAR Methodology for all three major public electric utilities in Idaho. The SAR Methodology model uses each utility’s approved cost of capital from their last general rate case.

On December 30, 2025, the Commission issued Order No. 36892 in the Company’s most recent general rate case, Case No. IPC-E-25-16. That Order triggered a needed update of the Company’s cost of capital inputs in the SAR Methodology model.

THE APPLICATION

Because the cost of debt and capital structure were not specified in the Commission-approved settlement in Case No. IPC-E-25-16, Staff proposed using the currently authorized capital structure in the SAR Model (49.27% common equity and 50.73% long-term debt)¹ and the imputed cost of debt of 5.283% based on the capital structure in calculating the avoided cost rate. Application at 2. Staff also updated return on equity to 9.6%, as approved by the Commission in Order No. 36892. *Id.* Staff used these values to calculate the overall weighted cost of capital. *Id.*

¹ The capital structure was approved in Order No. 30722 in Case No. IPC-E-08-10.

Staff included an updated SAR model, updated Avoided Cost Rates for New Contracts, and Avoided Cost Rates for Replacement Contracts as attachments to the Application. *Id.*

COMPANY COMMENTS

The Company reviewed Staff's Application and proposed SAR model. Company Comments at 2. The Company believed Staff's updated inputs and calculations were correct and consistent with the Commission-approved SAR methodology. *Id.*

COMMISSION FINDINGS AND DECISION

The Commission has jurisdiction over this matter under *Idaho Code* §§ 61-501 through 503. The Commission has 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 also has authority under PURPA and the implementing regulations of the Federal Energy Regulatory Commission ("FERC") to set avoided costs, to order electric utilities to enter fixed-term obligations for the purchase of energy from QFs, and to implement FERC rules.

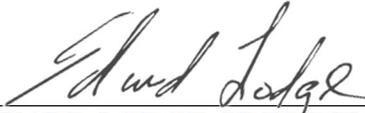
Having reviewed the record, we find that Staff correctly calculated the SAR Model avoided cost rate updates using the Commission-approved method. We find the updated published avoided cost rates are fair, just, and reasonable.

ORDER

IT IS HEREBY ORDERED that the updated published avoided cost rates contained in Staff's Application are approved. *See* Attachments A & B and Cost Model.

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. *Idaho Code* § 61-626.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 24th day of March 2026.


EDWARD LODGE, PRESIDENT


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Monica Barrios-Sanchez
Commission Secretary
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IDAHO POWER

AVOIDED COST RATES FOR NON-FUELED PROJECTS

Eligibility for these rates is limited to wind and solar projects 100 kW or smaller, and to non-wind and non-solar projects smaller than 10 aMW

Seasonalization Factors		
Season 1	73.50%	(Applied to March - May)
Season 2	120.00%	(Applied to July, August, November, and December)
Season 3	100.00%	(Applied to January, February, June, September, and October)

IDAHO POWER NON-LEVELIZED RATES PROJECT ON-LINE IN 2026 Rate Effective Date: XXXX XX, 2026 Resource: Wind																					
Year	Non-Levelized Price			Season 1 Pricing (73.5%)						Season 2 Pricing (120%)						Season 3 Pricing (100%)					
	Heavy and Light Load Hour Differential	\$7.28		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour	
		\$3.24	(\$4.04)		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		
Hour	Hour	Light Load Hour	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	
2026	28.83	32.07	24.79	21.19	NA	23.57	NA	18.22	NA	34.60	NA	38.49	NA	29.75	NA	28.83	NA	32.07	NA	24.79	NA
2027	37.76	41.00	33.72	27.76	NA	30.14	NA	24.79	NA	45.32	NA	49.20	NA	40.47	NA	37.76	NA	41.00	NA	33.72	NA
2028	40.11	43.35	36.07	29.48	NA	31.87	NA	26.51	NA	48.14	NA	52.02	NA	43.29	NA	40.11	NA	43.35	NA	36.07	NA
2029	41.96	45.20	37.92	30.84	NA	33.22	NA	27.87	NA	50.35	NA	54.24	NA	45.50	NA	41.96	NA	45.20	NA	37.92	NA
2030	39.59	42.83	35.55	29.10	NA	31.48	NA	26.13	NA	47.51	NA	51.39	NA	42.66	NA	39.59	NA	42.83	NA	35.55	NA
2031	39.69	42.93	35.65	29.17	NA	31.55	NA	26.20	NA	47.63	NA	51.51	NA	42.78	NA	39.69	NA	42.93	NA	35.65	NA
2032	42.10	45.34	38.06	30.95	NA	33.33	NA	27.98	NA	50.52	NA	54.41	NA	45.67	NA	42.10	NA	45.34	NA	38.06	NA
2033	46.06	49.30	42.02	33.85	NA	36.23	NA	30.88	NA	55.27	NA	59.16	NA	50.42	NA	46.06	NA	49.30	NA	42.02	NA
2034	46.93	50.17	42.89	34.50	NA	36.88	NA	31.53	NA	56.32	NA	60.21	NA	51.47	NA	46.93	NA	50.17	NA	42.89	NA
2035	48.58	51.82	44.54	35.71	NA	38.09	NA	32.74	NA	58.30	NA	62.19	NA	53.45	NA	48.58	NA	51.82	NA	44.54	NA
2036	49.46	52.70	45.42	36.36	NA	38.74	NA	33.39	NA	59.36	NA	63.24	NA	54.51	NA	49.46	NA	52.70	NA	45.42	NA
2037	51.12	54.36	47.08	37.57	NA	39.95	NA	34.60	NA	61.34	NA	65.23	NA	56.49	NA	51.12	NA	54.36	NA	47.08	NA
2038	54.31	57.55	50.27	39.92	NA	42.30	NA	36.95	NA	65.17	NA	69.06	NA	60.33	NA	54.31	NA	57.55	NA	50.27	NA
2039	56.35	59.59	52.31	41.42	NA	43.80	NA	38.45	NA	67.62	NA	71.51	NA	62.78	NA	56.35	NA	59.59	NA	52.31	NA
2040	58.55	61.79	54.51	43.03	NA	45.41	NA	40.06	NA	70.26	NA	74.15	NA	65.41	NA	58.55	NA	61.79	NA	54.51	NA
2041	59.91	63.15	55.87	44.04	NA	46.42	NA	41.07	NA	71.90	NA	75.78	NA	67.05	NA	59.91	NA	63.15	NA	55.87	NA
2042	61.81	65.05	57.77	45.43	NA	47.81	NA	42.46	NA	74.18	NA	78.06	NA	69.33	NA	61.81	NA	65.05	NA	57.77	NA
2043	64.63	67.87	60.59	47.50	NA	49.88	NA	44.53	NA	77.55	NA	81.44	NA	72.71	NA	64.63	NA	67.87	NA	60.59	NA
2044	67.57	70.81	63.53	49.67	NA	52.05	NA	46.70	NA	81.09	NA	84.97	NA	76.24	NA	67.57	NA	70.81	NA	63.53	NA
2045	70.65	73.89	66.61	51.93	NA	54.31	NA	48.96	NA	84.78	NA	88.67	NA	79.93	NA	70.65	NA	73.89	NA	66.61	NA
2046	73.35	76.59	69.31	53.92	NA	56.30	NA	50.95	NA	88.02	NA	91.91	NA	83.18	NA	73.35	NA	76.59	NA	69.31	NA
2047	76.16	79.40	72.12	55.98	NA	58.36	NA	53.01	NA	91.39	NA	95.28	NA	86.55	NA	76.16	NA	79.40	NA	72.12	NA
2048	79.08	82.32	75.04	58.12	NA	60.50	NA	55.15	NA	94.89	NA	98.78	NA	90.04	NA	79.08	NA	82.32	NA	75.04	NA
2049	82.10	85.34	78.06	60.35	NA	62.73	NA	57.38	NA	98.52	NA	102.41	NA	93.67	NA	82.10	NA	85.34	NA	78.06	NA
2050	85.24	88.48	81.20	62.65	NA	65.04	NA	59.68	NA	102.29	NA	106.18	NA	97.44	NA	85.24	NA	88.48	NA	81.20	NA
2051	8.46	11.70	4.42	6.22	NA	8.60	NA	3.25	NA	10.16	NA	14.04	NA	5.31	NA	8.46	NA	11.70	NA	4.42	NA

IDAHO POWER

AVOIDED COST RATES FOR NON-FUELED PROJECTS

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Seasonalization Factors		
Season 1	73.50%	(Applied to March - May)
Season 2	120.00%	(Applied to July, August, November, and December)
Season 3	100.00%	(Applied to January, February, June, September, and October)

IDAHO POWER NON-LEVELIZED RATES PROJECT ON-LINE IN 2026 Rate Effective Date: XXXX XX, 2026 Resource: Solar																					
Year	Non-Levelized Price			Season 1 Pricing (73.5%)						Season 2 Pricing (120%)						Season 3 Pricing (100%)					
	Heavy and Light Load Hour Differential	\$7.28		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour	
		\$3.24	(\$4.04)		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		
Hour	Hour	Light Load Hour	Price	NA	Price	NA	Price	NA	Price	NA	Price	NA	Price	NA	Price	NA	Price	NA	Price	NA	
2026	28.83	32.07	24.79	21.19	NA	23.57	NA	18.22	NA	34.60	NA	38.49	NA	29.75	NA	28.83	NA	32.07	NA	24.79	NA
2027	65.76	69.00	61.72	48.34	NA	50.72	NA	45.37	NA	78.92	NA	82.80	NA	74.07	NA	65.76	NA	69.00	NA	61.72	NA
2028	68.53	71.77	64.49	50.37	NA	52.75	NA	47.40	NA	82.23	NA	86.12	NA	77.38	NA	68.53	NA	71.77	NA	64.49	NA
2029	70.79	74.03	66.75	52.03	NA	54.41	NA	49.06	NA	84.95	NA	88.83	NA	80.10	NA	70.79	NA	74.03	NA	66.75	NA
2030	68.84	72.08	64.80	50.60	NA	52.98	NA	47.63	NA	82.61	NA	86.50	NA	77.76	NA	68.84	NA	72.08	NA	64.80	NA
2031	69.37	72.61	65.33	50.99	NA	53.37	NA	48.02	NA	83.25	NA	87.14	NA	78.40	NA	69.37	NA	72.61	NA	65.33	NA
2032	72.23	75.47	68.19	53.09	NA	55.47	NA	50.12	NA	86.67	NA	90.56	NA	81.82	NA	72.23	NA	75.47	NA	68.19	NA
2033	76.63	79.86	72.58	56.32	NA	58.70	NA	53.35	NA	91.95	NA	95.84	NA	87.10	NA	76.63	NA	79.86	NA	72.58	NA
2034	77.95	81.19	73.91	57.30	NA	59.68	NA	54.33	NA	93.54	NA	97.43	NA	88.69	NA	77.95	NA	81.19	NA	73.91	NA
2035	80.06	83.30	76.02	58.84	NA	61.22	NA	55.87	NA	96.07	NA	99.96	NA	91.22	NA	80.06	NA	83.30	NA	76.02	NA
2036	81.40	84.64	77.36	59.83	NA	62.21	NA	56.86	NA	97.69	NA	101.57	NA	92.84	NA	81.40	NA	84.64	NA	77.36	NA
2037	83.53	86.77	79.49	61.39	NA	63.77	NA	58.42	NA	100.23	NA	104.12	NA	95.39	NA	83.53	NA	86.77	NA	79.49	NA
2038	87.20	90.44	83.16	64.09	NA	66.47	NA	61.12	NA	104.64	NA	108.53	NA	99.79	NA	87.20	NA	90.44	NA	83.16	NA
2039	89.73	92.97	85.69	65.95	NA	68.33	NA	62.98	NA	107.68	NA	111.56	NA	102.83	NA	89.73	NA	92.97	NA	85.69	NA
2040	92.42	95.66	88.38	67.93	NA	70.31	NA	64.96	NA	110.90	NA	114.79	NA	106.05	NA	92.42	NA	95.66	NA	88.38	NA
2041	94.28	97.52	90.24	69.30	NA	71.68	NA	66.33	NA	113.14	NA	117.03	NA	108.29	NA	94.28	NA	97.52	NA	90.24	NA
2042	96.69	99.93	92.65	71.07	NA	73.45	NA	68.10	NA	116.03	NA	119.92	NA	111.18	NA	96.69	NA	99.93	NA	92.65	NA
2043	100.02	103.26	95.98	73.52	NA	75.90	NA	70.55	NA	120.03	NA	123.91	NA	115.18	NA	100.02	NA	103.26	NA	95.98	NA
2044	103.49	106.73	99.45	76.06	NA	78.44	NA	73.09	NA	124.19	NA	128.07	NA	119.34	NA	103.49	NA	106.73	NA	99.45	NA
2045	107.10	110.34	103.06	78.72	NA	81.10	NA	75.75	NA	128.52	NA	132.40	NA	123.67	NA	107.10	NA	110.34	NA	103.06	NA
2046	110.34	113.58	106.30	81.10	NA	83.48	NA	78.13	NA	132.41	NA	136.30	NA	127.56	NA	110.34	NA	113.58	NA	106.30	NA
2047	113.70	116.94	109.66	83.57	NA	85.95	NA	80.60	NA	136.43	NA	140.32	NA	131.59	NA	113.70	NA	116.94	NA	109.66	NA
2048	117.17	120.41	113.13	86.12	NA	88.50	NA	83.15	NA	140.60	NA	144.49	NA	135.75	NA	117.17	NA	120.41	NA	113.13	NA
2049	120.76	124.00	116.72	88.76	NA	91.14	NA	85.79	NA	144.91	NA	148.79	NA	140.06	NA	120.76	NA	124.00	NA	116.72	NA
2050	124.47	127.71	120.43	91.49	NA	93.87	NA	88.52	NA	149.36	NA	153.25	NA	144.52	NA	124.47	NA	127.71	NA	120.43	NA
2051	48.27	51.51	44.23	35.48	NA	37.86	NA	32.51	NA	57.93	NA	61.81	NA	53.08	NA	48.27	NA	51.51	NA	44.23	NA

IDAHO POWER

AVOIDED COST RATES FOR NON-FUELED PROJECTS

Eligibility for these rates is limited to wind and solar projects 100 kW or smaller, and to non-wind and non-solar projects smaller than 10 aMW

Seasonalization Factors		
Season 1	73.50%	(Applied to March - May)
Season 2	120.00%	(Applied to July, August, November, and December)
Season 3	100.00%	(Applied to January, February, June, September, and October)

IDAHO POWER NON-LEVELIZED RATES PROJECT ON-LINE IN 2026 Rate Effective Date: XXXX XX, 2026 Resource: Non-seasonal hydro																					
Year	Non-Levelized Price			Season 1 Pricing (73.5%)						Season 2 Pricing (120%)						Season 3 Pricing (100%)					
	Heavy and Light Hour Differential	\$7.28		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour	
				Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87	Price	Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87	Price	Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87	Price	Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87	Price	Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87	Price	Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87	Price	Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87	Price	Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87	Price	Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87	Price
2026	28.83	32.07	24.79	21.19	NA	23.57	NA	18.22	NA	34.60	NA	38.49	NA	29.75	NA	28.83	NA	32.07	NA	24.79	NA
2027	63.04	66.28	59.00	46.34	NA	48.72	NA	43.37	NA	75.65	NA	79.54	NA	70.81	NA	63.04	NA	66.28	NA	59.00	NA
2028	65.77	69.01	61.73	48.34	NA	50.72	NA	45.37	NA	78.92	NA	82.81	NA	74.07	NA	65.77	NA	69.01	NA	61.73	NA
2029	67.99	71.23	63.95	49.97	NA	52.35	NA	47.00	NA	81.59	NA	85.47	NA	76.74	NA	67.99	NA	71.23	NA	63.95	NA
2030	66.00	69.24	61.96	48.51	NA	50.89	NA	45.54	NA	79.20	NA	83.09	NA	74.35	NA	66.00	NA	69.24	NA	61.96	NA
2031	66.49	69.73	62.45	48.87	NA	51.25	NA	45.90	NA	79.79	NA	83.68	NA	74.94	NA	66.49	NA	69.73	NA	62.45	NA
2032	69.30	72.54	65.26	50.94	NA	53.32	NA	47.97	NA	83.16	NA	87.05	NA	78.31	NA	69.30	NA	72.54	NA	65.26	NA
2033	73.66	76.90	69.62	54.14	NA	56.52	NA	51.17	NA	88.39	NA	92.28	NA	83.54	NA	73.66	NA	76.90	NA	69.62	NA
2034	74.94	78.18	70.90	55.08	NA	57.46	NA	52.11	NA	89.93	NA	93.82	NA	85.08	NA	74.94	NA	78.18	NA	70.90	NA
2035	77.00	80.24	72.96	56.60	NA	58.98	NA	53.63	NA	92.40	NA	96.29	NA	87.56	NA	77.00	NA	80.24	NA	72.96	NA
2036	78.30	81.54	74.26	57.55	NA	59.93	NA	54.58	NA	93.96	NA	97.85	NA	89.12	NA	78.30	NA	81.54	NA	74.26	NA
2037	80.38	83.62	76.34	59.08	NA	61.46	NA	56.11	NA	96.46	NA	100.35	NA	91.61	NA	80.38	NA	83.62	NA	76.34	NA
2038	84.01	87.25	79.97	61.75	NA	64.13	NA	58.78	NA	100.81	NA	104.70	NA	95.96	NA	84.01	NA	87.25	NA	79.97	NA
2039	86.49	89.73	82.45	63.57	NA	65.95	NA	60.60	NA	103.79	NA	107.68	NA	98.94	NA	86.49	NA	89.73	NA	82.45	NA
2040	89.13	92.37	85.09	65.51	NA	67.89	NA	62.54	NA	106.96	NA	110.84	NA	102.11	NA	89.13	NA	92.37	NA	85.09	NA
2041	90.95	94.19	86.91	66.85	NA	69.23	NA	63.88	NA	109.14	NA	113.02	NA	104.29	NA	90.95	NA	94.19	NA	86.91	NA
2042	93.31	96.55	89.27	68.58	NA	70.96	NA	65.61	NA	111.97	NA	115.85	NA	107.12	NA	93.31	NA	96.55	NA	89.27	NA
2043	96.59	99.83	92.55	70.99	NA	73.37	NA	68.02	NA	115.90	NA	119.79	NA	111.05	NA	96.59	NA	99.83	NA	92.55	NA
2044	100.00	103.24	95.96	73.50	NA	75.88	NA	70.53	NA	120.00	NA	123.89	NA	115.15	NA	100.00	NA	103.24	NA	95.96	NA
2045	103.56	106.80	99.52	76.12	NA	78.50	NA	73.15	NA	124.27	NA	128.16	NA	119.42	NA	103.56	NA	106.80	NA	99.52	NA
2046	106.75	109.99	102.71	78.46	NA	80.84	NA	75.49	NA	128.10	NA	131.99	NA	123.25	NA	106.75	NA	109.99	NA	102.71	NA
2047	110.05	113.29	106.01	80.89	NA	83.27	NA	77.92	NA	132.06	NA	135.95	NA	127.21	NA	110.05	NA	113.29	NA	106.01	NA
2048	113.47	116.71	109.43	83.40	NA	85.78	NA	80.43	NA	136.16	NA	140.05	NA	131.31	NA	113.47	NA	116.71	NA	109.43	NA
2049	117.00	120.24	112.96	86.00	NA	88.38	NA	83.03	NA	140.40	NA	144.29	NA	135.56	NA	117.00	NA	120.24	NA	112.96	NA
2050	120.66	123.90	116.62	88.69	NA	91.07	NA	85.72	NA	144.80	NA	148.68	NA	139.95	NA	120.66	NA	123.90	NA	116.62	NA
2051	44.41	47.65	40.37	32.64	NA	35.02	NA	29.67	NA	53.29	NA	57.18	NA	48.44	NA	44.41	NA	47.65	NA	40.37	NA

IDAHO POWER

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Season 3	100.00%	(Applied to January, February, June, September, and October)

IDAHO POWER NON-LEVELIZED RATES PROJECT ON-LINE IN 2026 Rate Effective Date: XXXX XX, 2026 Resource: Seasonal hydro																					
Year	Non-Levelized Price			Season 1 Pricing (73.5%)						Season 2 Pricing (120%)						Season 3 Pricing (100%)					
	Heavy and Light Hour Differential	\$7.28		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour	
		\$3.24	(\$4.04)		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		
	Hour	Light Load Hour	Price	NA	Price	NA	Price	NA	Price	NA	Price	NA	Price	NA	Price	NA	Price	NA	Price	NA	
2026	28.83	32.07	24.79	21.19	NA	23.57	NA	18.22	NA	34.60	NA	38.49	NA	29.75	NA	28.83	NA	32.07	NA	24.79	NA
2027	82.09	85.33	78.05	60.34	NA	62.72	NA	57.37	NA	98.51	NA	102.40	NA	93.67	NA	82.09	NA	85.33	NA	78.05	NA
2028	85.10	88.34	81.06	62.55	NA	64.93	NA	59.58	NA	102.12	NA	106.00	NA	97.27	NA	85.10	NA	88.34	NA	81.06	NA
2029	87.60	90.84	83.56	64.39	NA	66.77	NA	61.42	NA	105.13	NA	109.01	NA	100.28	NA	87.60	NA	90.84	NA	83.56	NA
2030	85.91	89.15	81.87	63.14	NA	65.52	NA	60.17	NA	103.09	NA	106.98	NA	98.24	NA	85.91	NA	89.15	NA	81.87	NA
2031	86.69	89.93	82.65	63.72	NA	66.10	NA	60.75	NA	104.03	NA	107.92	NA	99.18	NA	86.69	NA	89.93	NA	82.65	NA
2032	89.80	93.04	85.76	66.00	NA	68.38	NA	63.03	NA	107.76	NA	111.64	NA	102.91	NA	89.80	NA	93.04	NA	85.76	NA
2033	94.45	97.69	90.41	69.42	NA	71.81	NA	66.45	NA	113.35	NA	117.23	NA	108.50	NA	94.45	NA	97.69	NA	90.41	NA
2034	96.05	99.29	92.01	70.59	NA	72.97	NA	67.62	NA	115.25	NA	119.14	NA	110.41	NA	96.05	NA	99.29	NA	92.01	NA
2035	98.42	101.66	94.38	72.34	NA	74.72	NA	69.37	NA	118.10	NA	121.99	NA	113.25	NA	98.42	NA	101.66	NA	94.38	NA
2036	100.04	103.27	95.99	73.53	NA	75.91	NA	70.56	NA	120.04	NA	123.93	NA	115.19	NA	100.04	NA	103.27	NA	95.99	NA
2037	102.43	105.67	98.39	75.29	NA	77.67	NA	72.32	NA	122.92	NA	126.81	NA	118.07	NA	102.43	NA	105.67	NA	98.39	NA
2038	106.39	109.63	102.35	78.19	NA	80.58	NA	75.22	NA	127.66	NA	131.55	NA	122.82	NA	106.39	NA	109.63	NA	102.35	NA
2039	109.20	112.44	105.16	80.26	NA	82.64	NA	77.29	NA	131.04	NA	134.92	NA	126.19	NA	109.20	NA	112.44	NA	105.16	NA
2040	112.17	115.41	108.13	82.45	NA	84.83	NA	79.48	NA	134.61	NA	138.50	NA	129.76	NA	112.17	NA	115.41	NA	108.13	NA
2041	114.33	117.57	110.29	84.03	NA	86.41	NA	81.06	NA	137.20	NA	141.08	NA	132.35	NA	114.33	NA	117.57	NA	110.29	NA
2042	117.04	120.27	112.99	86.02	NA	88.40	NA	83.05	NA	140.44	NA	144.33	NA	135.59	NA	117.04	NA	120.27	NA	112.99	NA
2043	120.67	123.91	116.63	88.69	NA	91.07	NA	85.72	NA	144.80	NA	148.69	NA	139.95	NA	120.67	NA	123.91	NA	116.63	NA
2044	124.44	127.68	120.40	91.46	NA	93.84	NA	88.49	NA	149.33	NA	153.21	NA	144.48	NA	124.44	NA	127.68	NA	120.40	NA
2045	128.36	131.60	124.32	94.34	NA	96.72	NA	91.37	NA	154.03	NA	157.92	NA	149.18	NA	128.36	NA	131.60	NA	124.32	NA
2046	131.92	135.15	127.87	96.96	NA	99.34	NA	93.99	NA	158.30	NA	162.19	NA	153.45	NA	131.92	NA	135.15	NA	127.87	NA
2047	135.59	138.83	131.55	99.66	NA	102.04	NA	96.69	NA	162.71	NA	166.59	NA	157.86	NA	135.59	NA	138.83	NA	131.55	NA
2048	139.38	142.62	135.34	102.45	NA	104.83	NA	99.48	NA	167.26	NA	171.15	NA	162.41	NA	139.38	NA	142.62	NA	135.34	NA
2049	143.30	146.54	139.26	105.33	NA	107.71	NA	102.36	NA	171.96	NA	175.85	NA	167.12	NA	143.30	NA	146.54	NA	139.26	NA
2050	147.35	150.59	143.31	108.30	NA	110.68	NA	105.33	NA	176.82	NA	180.71	NA	171.97	NA	147.35	NA	150.59	NA	143.31	NA
2051	71.49	74.73	67.45	52.55	NA	54.93	NA	49.58	NA	85.79	NA	89.68	NA	80.94	NA	71.49	NA	74.73	NA	67.45	NA

IDAHO POWER

AVOIDED COST RATES FOR NON-FUELED PROJECTS

Eligibility for these rates is limited to wind and solar projects 100 kW or smaller, and to non-wind and non-solar projects smaller than 10 aMW

Seasonalization Factors		
Season 1	73.50%	(Applied to March - May)
Season 2	120.00%	(Applied to July, August, November, and December)
Season 3	100.00%	(Applied to January, February, June, September, and October)

IDAHO POWER NON-LEVELIZED RATES PROJECT ON-LINE IN 2026 Rate Effective Date: XXXX XX, 2026 Resource: Other																					
Year	Non-Levelized Price			Season 1 Pricing (73.5%)						Season 2 Pricing (120%)						Season 3 Pricing (100%)					
	Heavy and Light Hour Differential	\$7.28		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour	
		\$3.24 (\$4.04)		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87	
Hour	Hour	Light Hour	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price
2026	28.83	32.07	24.79	21.19	NA	23.57	NA	18.22	NA	34.60	NA	38.49	NA	29.75	NA	28.83	NA	32.07	NA	24.79	NA
2027	55.67	58.91	51.63	40.92	NA	43.30	NA	37.95	NA	66.80	NA	70.69	NA	61.95	NA	55.67	NA	58.91	NA	51.63	NA
2028	58.28	61.52	54.24	42.84	NA	45.22	NA	39.87	NA	69.94	NA	73.83	NA	65.09	NA	58.28	NA	61.52	NA	54.24	NA
2029	60.39	63.63	56.35	44.39	NA	46.77	NA	41.42	NA	72.47	NA	76.36	NA	67.62	NA	60.39	NA	63.63	NA	56.35	NA
2030	58.29	61.53	54.25	42.85	NA	45.23	NA	39.88	NA	69.95	NA	73.84	NA	65.11	NA	58.29	NA	61.53	NA	54.25	NA
2031	58.67	61.91	54.63	43.12	NA	45.51	NA	40.15	NA	70.41	NA	74.29	NA	65.56	NA	58.67	NA	61.91	NA	54.63	NA
2032	61.37	64.60	57.32	45.10	NA	47.48	NA	42.13	NA	73.64	NA	77.53	NA	68.79	NA	61.37	NA	64.60	NA	57.32	NA
2033	65.60	68.84	61.56	48.22	NA	50.60	NA	45.25	NA	78.73	NA	82.61	NA	73.88	NA	65.60	NA	68.84	NA	61.56	NA
2034	66.77	70.01	62.73	49.08	NA	51.46	NA	46.11	NA	80.12	NA	84.01	NA	75.28	NA	66.77	NA	70.01	NA	62.73	NA
2035	68.71	71.95	64.67	50.50	NA	52.88	NA	47.53	NA	82.45	NA	86.34	NA	77.60	NA	68.71	NA	71.95	NA	64.67	NA
2036	69.89	73.13	65.85	51.37	NA	53.75	NA	48.40	NA	83.87	NA	87.75	NA	79.02	NA	69.89	NA	73.13	NA	65.85	NA
2037	71.84	75.08	67.80	52.80	NA	55.19	NA	49.84	NA	86.21	NA	90.10	NA	81.36	NA	71.84	NA	75.08	NA	67.80	NA
2038	75.34	78.58	71.30	55.38	NA	57.76	NA	52.41	NA	90.41	NA	94.30	NA	85.56	NA	75.34	NA	78.58	NA	71.30	NA
2039	77.70	80.94	73.66	57.11	NA	59.49	NA	54.14	NA	93.24	NA	97.12	NA	88.39	NA	77.70	NA	80.94	NA	73.66	NA
2040	80.21	83.45	76.17	58.95	NA	61.33	NA	55.98	NA	96.25	NA	100.14	NA	91.40	NA	80.21	NA	83.45	NA	76.17	NA
2041	81.89	85.13	77.85	60.19	NA	62.57	NA	57.22	NA	98.27	NA	102.16	NA	93.42	NA	81.89	NA	85.13	NA	77.85	NA
2042	84.12	87.36	80.08	61.83	NA	64.21	NA	58.86	NA	100.94	NA	104.83	NA	96.09	NA	84.12	NA	87.36	NA	80.08	NA
2043	87.26	90.50	83.22	64.14	NA	66.52	NA	61.17	NA	104.71	NA	108.60	NA	99.86	NA	87.26	NA	90.50	NA	83.22	NA
2044	90.54	93.78	86.50	66.55	NA	68.93	NA	63.58	NA	108.65	NA	112.53	NA	103.80	NA	90.54	NA	93.78	NA	86.50	NA
2045	93.96	97.20	89.92	69.06	NA	71.44	NA	66.09	NA	112.75	NA	116.64	NA	107.90	NA	93.96	NA	97.20	NA	89.92	NA
2046	97.01	100.25	92.97	71.30	NA	73.68	NA	68.33	NA	116.41	NA	120.29	NA	111.56	NA	97.01	NA	100.25	NA	92.97	NA
2047	100.16	103.40	96.12	73.62	NA	76.00	NA	70.65	NA	120.20	NA	124.08	NA	115.35	NA	100.16	NA	103.40	NA	96.12	NA
2048	103.43	106.67	99.39	76.02	NA	78.40	NA	73.05	NA	124.12	NA	128.01	NA	119.27	NA	103.43	NA	106.67	NA	99.39	NA
2049	106.82	110.06	102.78	78.51	NA	80.89	NA	75.54	NA	128.18	NA	132.07	NA	123.34	NA	106.82	NA	110.06	NA	102.78	NA
2050	110.33	113.57	106.29	81.09	NA	83.47	NA	78.12	NA	132.39	NA	136.28	NA	127.54	NA	110.33	NA	113.57	NA	106.29	NA
2051	33.92	37.16	29.88	24.93	NA	27.31	NA	21.96	NA	40.70	NA	44.59	NA	35.86	NA	33.92	NA	37.16	NA	29.88	NA

SUMMER AVOIDED COST OF CAPACITY FOR ENERGY STORAGE (IPCO)

(Avoided cost of capacity for energy storage is only available for generation during peak hours in accordance with Order No. 34913.)

Calendar Year	Non-levelized Avoided Cost of Capacity during Peak Hours (\$/MWh)	Contract Length	Levelized Avoided Cost of Capacity during Peak Hours (\$/MWh)					
			Online Year 2027	Online Year 2028	Online Year 2029	Online Year 2030	Online Year 2031	Online Year 2032
2027	234.35	1	\$234.35	237.80	\$241.30	\$244.86	\$248.46	\$252.13
2028	237.80	2	\$236.01	239.49	\$243.01	\$246.60	\$250.23	\$253.92
2029	241.30	3	\$237.65	241.15	\$244.70	\$248.31	\$251.97	\$255.68
2030	244.86	4	\$239.26	242.79	\$246.36	\$250.00	\$253.68	\$257.42
2031	248.46	5	\$240.85	244.40	\$248.00	\$251.66	\$255.37	\$259.13
2032	252.13	6	\$242.41	245.98	\$249.61	\$253.29	\$257.02	\$260.81
2033	255.84	7	\$243.94	247.54	\$251.19	\$254.89	\$258.65	\$262.46
2034	259.62	8	\$245.45	249.07	\$252.74	\$256.46	\$260.25	\$264.09
2035	263.45	9	\$246.93	250.57	\$254.26	\$258.01	\$261.81	\$265.68
2036	267.33	10	\$248.37	252.04	\$255.75	\$259.52	\$263.35	\$267.24
2037	271.28	11	\$249.79	253.48	\$257.22	\$261.01	\$264.86	\$268.77
2038	275.29	12	\$251.19	254.89	\$258.65	\$262.46	\$266.34	\$270.27
2039	279.35	13	\$252.55	256.27	\$260.05	\$263.89	\$267.78	\$271.73
2040	283.48	14	\$253.88	257.62	\$261.42	\$265.28	\$269.20	\$273.17
2041	287.67	15	\$255.18	258.95	\$262.77	\$266.64	\$270.58	\$274.57
2042	291.92	16	\$256.46	260.24	\$264.08	\$267.97	\$271.93	\$275.95
2043	296.23	17	\$257.70	261.50	\$265.36	\$269.27	\$273.25	\$277.28
2044	300.61	18	\$258.91	262.73	\$266.61	\$270.54	\$274.54	\$278.59
2045	305.06	19	\$260.10	263.93	\$267.83	\$271.78	\$275.79	\$279.87
2046	309.57	20	\$261.25	265.10	\$269.02	\$272.99	\$277.02	\$281.11
2047	314.16							
2048	318.81							
2049	323.53							
2050	328.32							
2051	333.19							

WINTER AVOIDED COST OF CAPACITY FOR ENERGY STORAGE (IPCO)

(Avoided cost of capacity for energy storage is only available for generation during peak hours in accordance with Order No. 34913.)

Calendar Year	Non-levelized Avoided Cost of Capacity during Peak Hours (\$/MWh)	Contract Length	Levelized Avoided Cost of Capacity during Peak Hours (\$/MWh)					
			Online Year 2027	Online Year 2028	Online Year 2029	Online Year 2030	Online Year 2031	Online Year 2032
2027	35.07	1	\$35.07	35.58	\$36.11	\$36.64	\$37.18	\$37.73
2028	35.58	2	\$35.32	35.84	\$36.36	\$36.90	\$37.44	\$38.00
2029	36.11	3	\$35.56	36.09	\$36.62	\$37.16	\$37.70	\$38.26
2030	36.64	4	\$35.80	36.33	\$36.87	\$37.41	\$37.96	\$38.52
2031	37.18	5	\$36.04	36.57	\$37.11	\$37.66	\$38.21	\$38.78
2032	37.73	6	\$36.27	36.81	\$37.35	\$37.90	\$38.46	\$39.03
2033	38.28	7	\$36.50	37.04	\$37.59	\$38.14	\$38.70	\$39.28
2034	38.85	8	\$36.73	37.27	\$37.82	\$38.38	\$38.94	\$39.52
2035	39.42	9	\$36.95	37.49	\$38.05	\$38.61	\$39.18	\$39.76
2036	40.00	10	\$37.17	37.71	\$38.27	\$38.84	\$39.41	\$39.99
2037	40.59	11	\$37.38	37.93	\$38.49	\$39.06	\$39.63	\$40.22
2038	41.19	12	\$37.59	38.14	\$38.70	\$39.28	\$39.85	\$40.44
2039	41.80	13	\$37.79	38.35	\$38.91	\$39.49	\$40.07	\$40.66
2040	42.42	14	\$37.99	38.55	\$39.12	\$39.70	\$40.28	\$40.88
2041	43.05	15	\$38.19	38.75	\$39.32	\$39.90	\$40.49	\$41.09
2042	43.68	16	\$38.38	38.94	\$39.52	\$40.10	\$40.69	\$41.29
2043	44.33	17	\$38.56	39.13	\$39.71	\$40.29	\$40.89	\$41.49
2044	44.98	18	\$38.74	39.32	\$39.90	\$40.48	\$41.08	\$41.69
2045	45.65	19	\$38.92	39.50	\$40.08	\$40.67	\$41.27	\$41.88
2046	46.32	20	\$39.09	39.67	\$40.26	\$40.85	\$41.45	\$42.07
2047	47.01							
2048	47.71							
2049	48.41							
2050	49.13							
2051	49.86							

DAVID POWER
AVOIDED COST RATES OF ENERGY FOR ENERGY STORAGE PROJECTS
 Eligibility for these rates is limited to energy storage projects 100 MW or smaller.

Scenario 1	15.00%	Project to be built - 2021
Scenario 2	15.00%	Project to be built - 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100
Scenario 3	15.00%	Project to be built - 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100

Scenario 1		Scenario 2		Scenario 3		Scenario 4		Scenario 5		Scenario 6		Scenario 7		Scenario 8		Scenario 9		Scenario 10			
Year	Rate	Year	Rate																		
2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%

Scenario 1		Scenario 2		Scenario 3		Scenario 4		Scenario 5		Scenario 6		Scenario 7		Scenario 8		Scenario 9		Scenario 10			
Year	Rate	Year	Rate																		
2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%

Scenario 1		Scenario 2		Scenario 3		Scenario 4		Scenario 5		Scenario 6		Scenario 7		Scenario 8		Scenario 9		Scenario 10			
Year	Rate	Year	Rate																		
2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%

Scenario 1		Scenario 2		Scenario 3		Scenario 4		Scenario 5		Scenario 6		Scenario 7		Scenario 8		Scenario 9		Scenario 10			
Year	Rate	Year	Rate																		
2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%

Scenario 1		Scenario 2		Scenario 3		Scenario 4		Scenario 5		Scenario 6		Scenario 7		Scenario 8		Scenario 9		Scenario 10			
Year	Rate	Year	Rate																		
2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%

Scenario 1		Scenario 2		Scenario 3		Scenario 4		Scenario 5		Scenario 6		Scenario 7		Scenario 8		Scenario 9		Scenario 10			
Year	Rate	Year	Rate																		
2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%	2021	15.00%

IDAHO POWER
AVOIDED COST RATES OF ENERGY FOR ENERGY STORAGE PROJECTS
 Eligibility for these rates is limited to energy storage projects 100 kW or smaller

Seasonalization Factors		
Season 1	73.50%	(Applied to March - May)
Season 2	120.00%	(Applied to July, August, November, and December)
Season 3	100.00%	(Applied to January, February, June, September, and October)

IDAHO POWER NON-LEVELIZED RATES																					
Year	Non-Levelized Price			Season 1 Pricing (73.5%)						Season 2 Pricing (120%)						Season 3 Pricing (100%)					
	Heavy and Light Load Hour Differential	\$7.28		Flat		Heavy Load Hour		Light Load Hour		Flat		Heavy Load Hour		Light Load Hour		Flat		Heavy Load Hour		Light Load Hour	
		\$3.24 (\$4.04)		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87	
	Heavy Load Hour	Light Load Hour	Price	Price	Price																
2026	28.83	32.07	24.79	21.19	NA	23.57	NA	18.22	NA	34.60	NA	38.49	NA	29.75	NA	28.83	NA	32.07	NA	24.79	NA
2027	34.73	37.97	30.69	25.52	NA	27.91	NA	22.56	NA	41.67	NA	45.56	NA	36.82	NA	34.73	NA	37.97	NA	30.69	NA
2028	37.03	40.27	32.99	27.22	NA	29.60	NA	24.25	NA	44.44	NA	48.33	NA	39.59	NA	37.03	NA	40.27	NA	32.99	NA
2029	38.83	42.07	34.79	28.54	NA	30.92	NA	25.57	NA	46.60	NA	50.49	NA	41.75	NA	38.83	NA	42.07	NA	34.79	NA
2030	36.42	39.66	32.38	26.77	NA	29.15	NA	23.80	NA	43.70	NA	47.59	NA	38.85	NA	36.42	NA	39.66	NA	32.38	NA
2031	36.47	39.71	32.43	26.81	NA	29.19	NA	23.84	NA	43.76	NA	47.65	NA	38.92	NA	36.47	NA	39.71	NA	32.43	NA
2032	38.84	42.08	34.80	28.54	NA	30.93	NA	25.57	NA	46.60	NA	50.49	NA	41.75	NA	38.84	NA	42.08	NA	34.80	NA
2033	42.74	45.98	38.70	31.42	NA	33.80	NA	28.45	NA	51.29	NA	55.18	NA	46.44	NA	42.74	NA	45.98	NA	38.70	NA
2034	43.57	46.81	39.53	32.02	NA	34.41	NA	29.05	NA	52.29	NA	56.17	NA	47.44	NA	43.57	NA	46.81	NA	39.53	NA
2035	45.17	48.41	41.13	33.20	NA	35.58	NA	30.23	NA	54.20	NA	58.09	NA	49.36	NA	45.17	NA	48.41	NA	41.13	NA
2036	46.00	49.24	41.96	33.81	NA	36.19	NA	30.84	NA	55.20	NA	59.09	NA	50.35	NA	46.00	NA	49.24	NA	41.96	NA
2037	47.60	50.84	43.56	34.99	NA	37.37	NA	32.02	NA	57.12	NA	61.01	NA	52.27	NA	47.60	NA	50.84	NA	43.56	NA
2038	50.75	53.98	46.70	37.30	NA	39.68	NA	34.33	NA	60.89	NA	64.78	NA	56.05	NA	50.75	NA	53.98	NA	46.70	NA
2039	52.73	55.97	48.69	38.76	NA	41.14	NA	35.79	NA	63.28	NA	67.17	NA	58.43	NA	52.73	NA	55.97	NA	48.69	NA
2040	54.88	58.12	50.84	40.33	NA	42.72	NA	37.36	NA	65.85	NA	69.74	NA	61.00	NA	54.88	NA	58.12	NA	50.84	NA
2041	56.19	59.43	52.15	41.30	NA	43.68	NA	38.33	NA	67.42	NA	71.31	NA	62.58	NA	56.19	NA	59.43	NA	52.15	NA
2042	58.03	61.27	53.99	42.65	NA	45.03	NA	39.68	NA	69.64	NA	73.53	NA	64.79	NA	58.03	NA	61.27	NA	53.99	NA
2043	60.79	64.03	56.75	44.68	NA	47.06	NA	41.71	NA	72.95	NA	76.84	NA	68.10	NA	60.79	NA	64.03	NA	56.75	NA
2044	63.68	66.92	59.64	46.80	NA	49.18	NA	43.83	NA	76.41	NA	80.30	NA	71.56	NA	63.68	NA	66.92	NA	59.64	NA
2045	66.70	69.94	62.66	49.02	NA	51.40	NA	46.05	NA	80.04	NA	83.92	NA	75.19	NA	66.70	NA	69.94	NA	62.66	NA
2046	69.34	72.58	65.30	50.97	NA	53.35	NA	48.00	NA	83.21	NA	87.10	NA	78.36	NA	69.34	NA	72.58	NA	65.30	NA
2047	72.09	75.33	68.05	52.99	NA	55.37	NA	50.02	NA	86.51	NA	90.40	NA	81.66	NA	72.09	NA	75.33	NA	68.05	NA
2048	74.95	78.18	70.90	55.08	NA	57.47	NA	52.12	NA	89.93	NA	93.82	NA	85.09	NA	74.95	NA	78.18	NA	70.90	NA
2049	77.91	81.15	73.87	57.26	NA	59.65	NA	54.29	NA	93.49	NA	97.38	NA	88.64	NA	77.91	NA	81.15	NA	73.87	NA
2050	80.99	84.23	76.95	59.53	NA	61.91	NA	56.56	NA	97.19	NA	101.08	NA	92.34	NA	80.99	NA	84.23	NA	76.95	NA
2051	4.15	7.39	0.11	3.05	NA	5.43	NA	0.08	NA	4.98	NA	8.86	NA	0.13	NA	4.15	NA	7.39	NA	0.11	NA

IDAHO POWER

AVOIDED COST RATES FOR NON-FUELED PROJECTS

Eligibility for these rates is limited to wind and solar projects 100 kW or smaller, and to non-wind and non-solar projects smaller than 10 aMW

Seasonalization Factors		
Season 1	73.50%	(Applied to March - May)
Season 2	120.00%	(Applied to July, August, November, and December)
Season 3	100.00%	(Applied to January, February, June, September, and October)

IDAHO POWER NON-LEVELIZED RATES PROJECT ON-LINE IN 2026 Rate Effective Date: XXXX XX, 2026 Resource: Wind																					
Year	Non-Levelized Price			Season 1 Pricing (73.5%)						Season 2 Pricing (120%)						Season 3 Pricing (100%)					
	Heavy and Light Load Hour Differential	\$7.28		Flat		Heavy Load Hour		Light Load Hour		Flat		Heavy Load Hour		Light Load Hour		Flat		Heavy Load Hour		Light Load Hour	
		\$3.24	(\$4.04)		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		
Hour	Hour	Light Load Hour	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price
2026	31.83	35.06	27.78	23.39	NA	25.77	NA	20.42	NA	38.19	NA	42.08	NA	33.34	NA	31.83	NA	35.06	NA	27.78	NA
2027	37.76	41.00	33.72	27.76	NA	30.14	NA	24.79	NA	45.32	NA	49.20	NA	40.47	NA	37.76	NA	41.00	NA	33.72	NA
2028	40.11	43.35	36.07	29.48	NA	31.87	NA	26.51	NA	48.14	NA	52.02	NA	43.29	NA	40.11	NA	43.35	NA	36.07	NA
2029	41.96	45.20	37.92	30.84	NA	33.22	NA	27.87	NA	50.35	NA	54.24	NA	45.50	NA	41.96	NA	45.20	NA	37.92	NA
2030	39.59	42.83	35.55	29.10	NA	31.48	NA	26.13	NA	47.51	NA	51.39	NA	42.66	NA	39.59	NA	42.83	NA	35.55	NA
2031	39.69	42.93	35.65	29.17	NA	31.55	NA	26.20	NA	47.63	NA	51.51	NA	42.78	NA	39.69	NA	42.93	NA	35.65	NA
2032	42.10	45.34	38.06	30.95	NA	33.33	NA	27.98	NA	50.52	NA	54.41	NA	45.67	NA	42.10	NA	45.34	NA	38.06	NA
2033	46.06	49.30	42.02	33.85	NA	36.23	NA	30.88	NA	55.27	NA	59.16	NA	50.42	NA	46.06	NA	49.30	NA	42.02	NA
2034	46.93	50.17	42.89	34.50	NA	36.88	NA	31.53	NA	56.32	NA	60.21	NA	51.47	NA	46.93	NA	50.17	NA	42.89	NA
2035	48.58	51.82	44.54	35.71	NA	38.09	NA	32.74	NA	58.30	NA	62.19	NA	53.45	NA	48.58	NA	51.82	NA	44.54	NA
2036	49.46	52.70	45.42	36.36	NA	38.74	NA	33.39	NA	59.36	NA	63.24	NA	54.51	NA	49.46	NA	52.70	NA	45.42	NA
2037	51.12	54.36	47.08	37.57	NA	39.95	NA	34.60	NA	61.34	NA	65.23	NA	56.49	NA	51.12	NA	54.36	NA	47.08	NA
2038	54.31	57.55	50.27	39.92	NA	42.30	NA	36.95	NA	65.17	NA	69.06	NA	60.33	NA	54.31	NA	57.55	NA	50.27	NA
2039	56.35	59.59	52.31	41.42	NA	43.80	NA	38.45	NA	67.62	NA	71.51	NA	62.78	NA	56.35	NA	59.59	NA	52.31	NA
2040	58.55	61.79	54.51	43.03	NA	45.41	NA	40.06	NA	70.26	NA	74.15	NA	65.41	NA	58.55	NA	61.79	NA	54.51	NA
2041	59.91	63.15	55.87	44.04	NA	46.42	NA	41.07	NA	71.90	NA	75.78	NA	67.05	NA	59.91	NA	63.15	NA	55.87	NA
2042	61.81	65.05	57.77	45.43	NA	47.81	NA	42.46	NA	74.18	NA	78.06	NA	69.33	NA	61.81	NA	65.05	NA	57.77	NA
2043	64.63	67.87	60.59	47.50	NA	49.88	NA	44.53	NA	77.55	NA	81.44	NA	72.71	NA	64.63	NA	67.87	NA	60.59	NA
2044	67.57	70.81	63.53	49.67	NA	52.05	NA	46.70	NA	81.09	NA	84.97	NA	76.24	NA	67.57	NA	70.81	NA	63.53	NA
2045	70.65	73.89	66.61	51.93	NA	54.31	NA	48.96	NA	84.78	NA	88.67	NA	79.93	NA	70.65	NA	73.89	NA	66.61	NA
2046	73.35	76.59	69.31	53.92	NA	56.30	NA	50.95	NA	88.02	NA	91.91	NA	83.18	NA	73.35	NA	76.59	NA	69.31	NA
2047	76.16	79.40	72.12	55.98	NA	58.36	NA	53.01	NA	91.39	NA	95.28	NA	86.55	NA	76.16	NA	79.40	NA	72.12	NA
2048	79.08	82.32	75.04	58.12	NA	60.50	NA	55.15	NA	94.89	NA	98.78	NA	90.04	NA	79.08	NA	82.32	NA	75.04	NA
2049	82.10	85.34	78.06	60.35	NA	62.73	NA	57.38	NA	98.52	NA	102.41	NA	93.67	NA	82.10	NA	85.34	NA	78.06	NA
2050	85.24	88.48	81.20	62.65	NA	65.04	NA	59.68	NA	102.29	NA	106.18	NA	97.44	NA	85.24	NA	88.48	NA	81.20	NA
2051	8.46	11.70	4.42	6.22	NA	8.60	NA	3.25	NA	10.16	NA	14.04	NA	5.31	NA	8.46	NA	11.70	NA	4.42	NA

IDAHO POWER

AVOIDED COST RATES FOR NON-FUELED PROJECTS

Eligibility for these rates is limited to wind and solar projects 100 kW or smaller, and to non-wind and non-solar projects smaller than 10 aMW

Seasonalization Factors		
Season 1	73.50%	(Applied to March - May)
Season 2	120.00%	(Applied to July, August, November, and December)
Season 3	100.00%	(Applied to January, February, June, September, and October)

IDAHO POWER NON-LEVELIZED RATES PROJECT ON-LINE IN 2026 Rate Effective Date: XXXX XX, 2026 Resource: Solar																						
Year	Non-Levelized Price			Season 1 Pricing (73.5%)						Season 2 Pricing (120%)						Season 3 Pricing (100%)						
	Heavy and Light Hour Differential	\$7.28		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour		
		\$3.24	(\$4.04)		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87			
Hour	Hour	Light Load Hour	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	
2026	59.42	62.66	55.38	43.67	NA	46.05	NA	40.70	NA	71.30	NA	75.19	NA	66.45	NA	59.42	NA	62.66	NA	55.38	NA	
2027	65.76	69.00	61.72	48.34	NA	50.72	NA	45.37	NA	78.92	NA	82.80	NA	74.07	NA	65.76	NA	69.00	NA	61.72	NA	
2028	68.53	71.77	64.49	50.37	NA	52.75	NA	47.40	NA	82.23	NA	86.12	NA	77.38	NA	68.53	NA	71.77	NA	64.49	NA	
2029	70.79	74.03	66.75	52.03	NA	54.41	NA	49.06	NA	84.95	NA	88.83	NA	80.10	NA	70.79	NA	74.03	NA	66.75	NA	
2030	68.84	72.08	64.80	50.60	NA	52.98	NA	47.63	NA	82.61	NA	86.50	NA	77.76	NA	68.84	NA	72.08	NA	64.80	NA	
2031	69.37	72.61	65.33	50.99	NA	53.37	NA	48.02	NA	83.25	NA	87.14	NA	78.40	NA	69.37	NA	72.61	NA	65.33	NA	
2032	72.23	75.47	68.19	53.09	NA	55.47	NA	50.12	NA	86.67	NA	90.56	NA	81.82	NA	72.23	NA	75.47	NA	68.19	NA	
2033	76.63	79.86	72.58	56.32	NA	58.70	NA	53.35	NA	91.95	NA	95.84	NA	87.10	NA	76.63	NA	79.86	NA	72.58	NA	
2034	77.95	81.19	73.91	57.30	NA	59.68	NA	54.33	NA	93.54	NA	97.43	NA	88.69	NA	77.95	NA	81.19	NA	73.91	NA	
2035	80.06	83.30	76.02	58.84	NA	61.22	NA	55.87	NA	96.07	NA	99.96	NA	91.22	NA	80.06	NA	83.30	NA	76.02	NA	
2036	81.40	84.64	77.36	59.83	NA	62.21	NA	56.86	NA	97.69	NA	101.57	NA	92.84	NA	81.40	NA	84.64	NA	77.36	NA	
2037	83.53	86.77	79.49	61.39	NA	63.77	NA	58.42	NA	100.23	NA	104.12	NA	95.39	NA	83.53	NA	86.77	NA	79.49	NA	
2038	87.20	90.44	83.16	64.09	NA	66.47	NA	61.12	NA	104.64	NA	108.53	NA	99.79	NA	87.20	NA	90.44	NA	83.16	NA	
2039	89.73	92.97	85.69	65.95	NA	68.33	NA	62.98	NA	107.68	NA	111.56	NA	102.83	NA	89.73	NA	92.97	NA	85.69	NA	
2040	92.42	95.66	88.38	67.93	NA	70.31	NA	64.96	NA	110.90	NA	114.79	NA	106.05	NA	92.42	NA	95.66	NA	88.38	NA	
2041	94.28	97.52	90.24	69.30	NA	71.68	NA	66.33	NA	113.14	NA	117.03	NA	108.29	NA	94.28	NA	97.52	NA	90.24	NA	
2042	96.69	99.93	92.65	71.07	NA	73.45	NA	68.10	NA	116.03	NA	119.92	NA	111.18	NA	96.69	NA	99.93	NA	92.65	NA	
2043	100.02	103.26	95.98	73.52	NA	75.90	NA	70.55	NA	120.03	NA	123.91	NA	115.18	NA	100.02	NA	103.26	NA	95.98	NA	
2044	103.49	106.73	99.45	76.06	NA	78.44	NA	73.09	NA	124.19	NA	128.07	NA	119.34	NA	103.49	NA	106.73	NA	99.45	NA	
2045	107.10	110.34	103.06	78.72	NA	81.10	NA	75.75	NA	128.52	NA	132.40	NA	123.67	NA	107.10	NA	110.34	NA	103.06	NA	
2046	110.34	113.58	106.30	81.10	NA	83.48	NA	78.13	NA	132.41	NA	136.30	NA	127.56	NA	110.34	NA	113.58	NA	106.30	NA	
2047	113.70	116.94	109.66	83.57	NA	85.95	NA	80.60	NA	136.43	NA	140.32	NA	131.59	NA	113.70	NA	116.94	NA	109.66	NA	
2048	117.17	120.41	113.13	86.12	NA	88.50	NA	83.15	NA	140.60	NA	144.49	NA	135.75	NA	117.17	NA	120.41	NA	113.13	NA	
2049	120.76	124.00	116.72	88.76	NA	91.14	NA	85.79	NA	144.91	NA	148.79	NA	140.06	NA	120.76	NA	124.00	NA	116.72	NA	
2050	124.47	127.71	120.43	91.49	NA	93.87	NA	88.52	NA	149.36	NA	153.25	NA	144.52	NA	124.47	NA	127.71	NA	120.43	NA	
2051	48.27	51.51	44.23	35.48	NA	37.86	NA	32.51	NA	57.93	NA	61.81	NA	53.08	NA	48.27	NA	51.51	NA	44.23	NA	

IDAHO POWER

AVOIDED COST RATES FOR NON-FUELED PROJECTS

Eligibility for these rates is limited to wind and solar projects 100 kW or smaller, and to non-wind and non-solar projects smaller than 10 aMW

Seasonalization Factors		
Season 1	73.50%	(Applied to March - May)
Season 2	120.00%	(Applied to July, August, November, and December)
Season 3	100.00%	(Applied to January, February, June, September, and October)

IDAHO POWER NON-LEVELIZED RATES PROJECT ON-LINE IN 2026 Rate Effective Date: XXXX XX, 2026 Resource: Non-seasonal hydro																					
Year	Non-Levelized Price			Season 1 Pricing (73.5%)						Season 2 Pricing (120%)						Season 3 Pricing (100%)					
	Heavy and Light Hour Differential	\$7.28		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour	
	Flat	Heavy Load Hour	Light Load Hour	Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87	
		Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price
2026	56.74	59.98	52.70	41.70	NA	44.08	NA	38.73	NA	68.09	NA	71.97	NA	63.24	NA	56.74	NA	59.98	NA	52.70	NA
2027	63.04	66.28	59.00	46.34	NA	48.72	NA	43.37	NA	75.65	NA	79.54	NA	70.81	NA	63.04	NA	66.28	NA	59.00	NA
2028	65.77	69.01	61.73	48.34	NA	50.72	NA	45.37	NA	78.92	NA	82.81	NA	74.07	NA	65.77	NA	69.01	NA	61.73	NA
2029	67.99	71.23	63.95	49.97	NA	52.35	NA	47.00	NA	81.59	NA	85.47	NA	76.74	NA	67.99	NA	71.23	NA	63.95	NA
2030	66.00	69.24	61.96	48.51	NA	50.89	NA	45.54	NA	79.20	NA	83.09	NA	74.35	NA	66.00	NA	69.24	NA	61.96	NA
2031	66.49	69.73	62.45	48.87	NA	51.25	NA	45.90	NA	79.79	NA	83.68	NA	74.94	NA	66.49	NA	69.73	NA	62.45	NA
2032	69.30	72.54	65.26	50.94	NA	53.32	NA	47.97	NA	83.16	NA	87.05	NA	78.31	NA	69.30	NA	72.54	NA	65.26	NA
2033	73.66	76.90	69.62	54.14	NA	56.52	NA	51.17	NA	88.39	NA	92.28	NA	83.54	NA	73.66	NA	76.90	NA	69.62	NA
2034	74.94	78.18	70.90	55.08	NA	57.46	NA	52.11	NA	89.93	NA	93.82	NA	85.08	NA	74.94	NA	78.18	NA	70.90	NA
2035	77.00	80.24	72.96	56.60	NA	58.98	NA	53.63	NA	92.40	NA	96.29	NA	87.56	NA	77.00	NA	80.24	NA	72.96	NA
2036	78.30	81.54	74.26	57.55	NA	59.93	NA	54.58	NA	93.96	NA	97.85	NA	89.12	NA	78.30	NA	81.54	NA	74.26	NA
2037	80.38	83.62	76.34	59.08	NA	61.46	NA	56.11	NA	96.46	NA	100.35	NA	91.61	NA	80.38	NA	83.62	NA	76.34	NA
2038	84.01	87.25	79.97	61.75	NA	64.13	NA	58.78	NA	100.81	NA	104.70	NA	95.96	NA	84.01	NA	87.25	NA	79.97	NA
2039	86.49	89.73	82.45	63.57	NA	65.95	NA	60.60	NA	103.79	NA	107.68	NA	98.94	NA	86.49	NA	89.73	NA	82.45	NA
2040	89.13	92.37	85.09	65.51	NA	67.89	NA	62.54	NA	106.96	NA	110.84	NA	102.11	NA	89.13	NA	92.37	NA	85.09	NA
2041	90.95	94.19	86.91	66.85	NA	69.23	NA	63.88	NA	109.14	NA	113.02	NA	104.29	NA	90.95	NA	94.19	NA	86.91	NA
2042	93.31	96.55	89.27	68.58	NA	70.96	NA	65.61	NA	111.97	NA	115.85	NA	107.12	NA	93.31	NA	96.55	NA	89.27	NA
2043	96.59	99.83	92.55	70.99	NA	73.37	NA	68.02	NA	115.90	NA	119.79	NA	111.05	NA	96.59	NA	99.83	NA	92.55	NA
2044	100.00	103.24	95.96	73.50	NA	75.88	NA	70.53	NA	120.00	NA	123.89	NA	115.15	NA	100.00	NA	103.24	NA	95.96	NA
2045	103.56	106.80	99.52	76.12	NA	78.50	NA	73.15	NA	124.27	NA	128.16	NA	119.42	NA	103.56	NA	106.80	NA	99.52	NA
2046	106.75	109.99	102.71	78.46	NA	80.84	NA	75.49	NA	128.10	NA	131.99	NA	123.25	NA	106.75	NA	109.99	NA	102.71	NA
2047	110.05	113.29	106.01	80.89	NA	83.27	NA	77.92	NA	132.06	NA	135.95	NA	127.21	NA	110.05	NA	113.29	NA	106.01	NA
2048	113.47	116.71	109.43	83.40	NA	85.78	NA	80.43	NA	136.16	NA	140.05	NA	131.31	NA	113.47	NA	116.71	NA	109.43	NA
2049	117.00	120.24	112.96	86.00	NA	88.38	NA	83.03	NA	140.40	NA	144.29	NA	135.56	NA	117.00	NA	120.24	NA	112.96	NA
2050	120.66	123.90	116.62	88.69	NA	91.07	NA	85.72	NA	144.80	NA	148.68	NA	139.95	NA	120.66	NA	123.90	NA	116.62	NA
2051	44.41	47.65	40.37	32.64	NA	35.02	NA	29.67	NA	53.29	NA	57.18	NA	48.44	NA	44.41	NA	47.65	NA	40.37	NA

IDAHO POWER

AVOIDED COST RATES FOR NON-FUELED PROJECTS

Eligibility for these rates is limited to wind and solar projects 100 kW or smaller, and to non-wind and non-solar projects smaller than 10 aMW

Seasonalization Factors		
Season 1	73.50%	(Applied to March - May)
Season 2	120.00%	(Applied to July, August, November, and December)
Season 3	100.00%	(Applied to January, February, June, September, and October)

IDAHO POWER NON-LEVELIZED RATES PROJECT ON-LINE IN 2026 Rate Effective Date: XXXX XX, 2026 Resource: Seasonal hydro																					
Year	Non-Levelized Price			Season 1 Pricing (73.5%)						Season 2 Pricing (120%)						Season 3 Pricing (100%)					
	Heavy and Light Hour Differential	\$7.28		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour	
		Flat	Heavy Load Hour	Light Load Hour	Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		
	Price		Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price
2026	75.51	78.75	71.47	55.50	NA	57.88	NA	52.53	NA	90.62	NA	94.50	NA	85.77	NA	75.51	NA	78.75	NA	71.47	NA
2027	82.09	85.33	78.05	60.34	NA	62.72	NA	57.37	NA	98.51	NA	102.40	NA	93.67	NA	82.09	NA	85.33	NA	78.05	NA
2028	85.10	88.34	81.06	62.55	NA	64.93	NA	59.58	NA	102.12	NA	106.00	NA	97.27	NA	85.10	NA	88.34	NA	81.06	NA
2029	87.60	90.84	83.56	64.39	NA	66.77	NA	61.42	NA	105.13	NA	109.01	NA	100.28	NA	87.60	NA	90.84	NA	83.56	NA
2030	85.91	89.15	81.87	63.14	NA	65.52	NA	60.17	NA	103.09	NA	106.98	NA	98.24	NA	85.91	NA	89.15	NA	81.87	NA
2031	86.69	89.93	82.65	63.72	NA	66.10	NA	60.75	NA	104.03	NA	107.92	NA	99.18	NA	86.69	NA	89.93	NA	82.65	NA
2032	89.80	93.04	85.76	66.00	NA	68.38	NA	63.03	NA	107.76	NA	111.64	NA	102.91	NA	89.80	NA	93.04	NA	85.76	NA
2033	94.45	97.69	90.41	69.42	NA	71.81	NA	66.45	NA	113.35	NA	117.23	NA	108.50	NA	94.45	NA	97.69	NA	90.41	NA
2034	96.05	99.29	92.01	70.59	NA	72.97	NA	67.62	NA	115.25	NA	119.14	NA	110.41	NA	96.05	NA	99.29	NA	92.01	NA
2035	98.42	101.66	94.38	72.34	NA	74.72	NA	69.37	NA	118.10	NA	121.99	NA	113.25	NA	98.42	NA	101.66	NA	94.38	NA
2036	100.04	103.27	95.99	73.53	NA	75.91	NA	70.56	NA	120.04	NA	123.93	NA	115.19	NA	100.04	NA	103.27	NA	95.99	NA
2037	102.43	105.67	98.39	75.29	NA	77.67	NA	72.32	NA	122.92	NA	126.81	NA	118.07	NA	102.43	NA	105.67	NA	98.39	NA
2038	106.39	109.63	102.35	78.19	NA	80.58	NA	75.22	NA	127.66	NA	131.55	NA	122.82	NA	106.39	NA	109.63	NA	102.35	NA
2039	109.20	112.44	105.16	80.26	NA	82.64	NA	77.29	NA	131.04	NA	134.92	NA	126.19	NA	109.20	NA	112.44	NA	105.16	NA
2040	112.17	115.41	108.13	82.45	NA	84.83	NA	79.48	NA	134.61	NA	138.50	NA	129.76	NA	112.17	NA	115.41	NA	108.13	NA
2041	114.33	117.57	110.29	84.03	NA	86.41	NA	81.06	NA	137.20	NA	141.08	NA	132.35	NA	114.33	NA	117.57	NA	110.29	NA
2042	117.04	120.27	112.99	86.02	NA	88.40	NA	83.05	NA	140.44	NA	144.33	NA	135.59	NA	117.04	NA	120.27	NA	112.99	NA
2043	120.67	123.91	116.63	88.69	NA	91.07	NA	85.72	NA	144.80	NA	148.69	NA	139.95	NA	120.67	NA	123.91	NA	116.63	NA
2044	124.44	127.68	120.40	91.46	NA	93.84	NA	88.49	NA	149.33	NA	153.21	NA	144.48	NA	124.44	NA	127.68	NA	120.40	NA
2045	128.36	131.60	124.32	94.34	NA	96.72	NA	91.37	NA	154.03	NA	157.92	NA	149.18	NA	128.36	NA	131.60	NA	124.32	NA
2046	131.92	135.15	127.87	96.96	NA	99.34	NA	93.99	NA	158.30	NA	162.19	NA	153.45	NA	131.92	NA	135.15	NA	127.87	NA
2047	135.59	138.83	131.55	99.66	NA	102.04	NA	96.69	NA	162.71	NA	166.59	NA	157.86	NA	135.59	NA	138.83	NA	131.55	NA
2048	139.38	142.62	135.34	102.45	NA	104.83	NA	99.48	NA	167.26	NA	171.15	NA	162.41	NA	139.38	NA	142.62	NA	135.34	NA
2049	143.30	146.54	139.26	105.33	NA	107.71	NA	102.36	NA	171.96	NA	175.85	NA	167.12	NA	143.30	NA	146.54	NA	139.26	NA
2050	147.35	150.59	143.31	108.30	NA	110.68	NA	105.33	NA	176.82	NA	180.71	NA	171.97	NA	147.35	NA	150.59	NA	143.31	NA
2051	71.49	74.73	67.45	52.55	NA	54.93	NA	49.58	NA	85.79	NA	89.68	NA	80.94	NA	71.49	NA	74.73	NA	67.45	NA

IDAHO POWER

AVOIDED COST RATES FOR NON-FUELED PROJECTS

Eligibility for these rates is limited to wind and solar projects 100 kW or smaller, and to non-wind and non-solar projects smaller than 10 aMW

Seasonalization Factors		
Season 1	73.50%	(Applied to March - May)
Season 2	120.00%	(Applied to July, August, November, and December)
Season 3	100.00%	(Applied to January, February, June, September, and October)

IDAHO POWER NON-LEVELIZED RATES PROJECT ON-LINE IN 2026 Rate Effective Date: XXXX XX, 2026 Resource: Other																					
Year	Non-Levelized Price			Season 1 Pricing (73.5%)						Season 2 Pricing (120%)						Season 3 Pricing (100%)					
	Heavy and Light Hour Differential	\$7.28		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour		Fiat		Heavy Load Hour		Light Load Hour	
		\$3.24	(\$4.04)		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		Final avoided cost rates for wind and solar QFs include integration charges from Schedule 87		
Hour	Hour	Light Load Hour	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	Price	
2026	49.47	52.71	45.43	36.36	NA	38.74	NA	33.39	NA	59.36	NA	63.25	NA	54.52	NA	49.47	NA	52.71	NA	45.43	NA
2027	55.67	58.91	51.63	40.92	NA	43.30	NA	37.95	NA	66.80	NA	70.69	NA	61.95	NA	55.67	NA	58.91	NA	51.63	NA
2028	58.28	61.52	54.24	42.84	NA	45.22	NA	39.87	NA	69.94	NA	73.83	NA	65.09	NA	58.28	NA	61.52	NA	54.24	NA
2029	60.39	63.63	56.35	44.39	NA	46.77	NA	41.42	NA	72.47	NA	76.36	NA	67.62	NA	60.39	NA	63.63	NA	56.35	NA
2030	58.29	61.53	54.25	42.85	NA	45.23	NA	39.88	NA	69.95	NA	73.84	NA	65.11	NA	58.29	NA	61.53	NA	54.25	NA
2031	58.67	61.91	54.63	43.12	NA	45.51	NA	40.15	NA	70.41	NA	74.29	NA	65.56	NA	58.67	NA	61.91	NA	54.63	NA
2032	61.37	64.60	57.32	45.10	NA	47.48	NA	42.13	NA	73.64	NA	77.53	NA	68.79	NA	61.37	NA	64.60	NA	57.32	NA
2033	65.60	68.84	61.56	48.22	NA	50.60	NA	45.25	NA	78.73	NA	82.61	NA	73.88	NA	65.60	NA	68.84	NA	61.56	NA
2034	66.77	70.01	62.73	49.08	NA	51.46	NA	46.11	NA	80.12	NA	84.01	NA	75.28	NA	66.77	NA	70.01	NA	62.73	NA
2035	68.71	71.95	64.67	50.50	NA	52.88	NA	47.53	NA	82.45	NA	86.34	NA	77.60	NA	68.71	NA	71.95	NA	64.67	NA
2036	69.89	73.13	65.85	51.37	NA	53.75	NA	48.40	NA	83.87	NA	87.75	NA	79.02	NA	69.89	NA	73.13	NA	65.85	NA
2037	71.84	75.08	67.80	52.80	NA	55.19	NA	49.84	NA	86.21	NA	90.10	NA	81.36	NA	71.84	NA	75.08	NA	67.80	NA
2038	75.34	78.58	71.30	55.38	NA	57.76	NA	52.41	NA	90.41	NA	94.30	NA	85.56	NA	75.34	NA	78.58	NA	71.30	NA
2039	77.70	80.94	73.66	57.11	NA	59.49	NA	54.14	NA	93.24	NA	97.12	NA	88.39	NA	77.70	NA	80.94	NA	73.66	NA
2040	80.21	83.45	76.17	58.95	NA	61.33	NA	55.98	NA	96.25	NA	100.14	NA	91.40	NA	80.21	NA	83.45	NA	76.17	NA
2041	81.89	85.13	77.85	60.19	NA	62.57	NA	57.22	NA	98.27	NA	102.16	NA	93.42	NA	81.89	NA	85.13	NA	77.85	NA
2042	84.12	87.36	80.08	61.83	NA	64.21	NA	58.86	NA	100.94	NA	104.83	NA	96.09	NA	84.12	NA	87.36	NA	80.08	NA
2043	87.26	90.50	83.22	64.14	NA	66.52	NA	61.17	NA	104.71	NA	108.60	NA	99.86	NA	87.26	NA	90.50	NA	83.22	NA
2044	90.54	93.78	86.50	66.55	NA	68.93	NA	63.58	NA	108.65	NA	112.53	NA	103.80	NA	90.54	NA	93.78	NA	86.50	NA
2045	93.96	97.20	89.92	69.06	NA	71.44	NA	66.09	NA	112.75	NA	116.64	NA	107.90	NA	93.96	NA	97.20	NA	89.92	NA
2046	97.01	100.25	92.97	71.30	NA	73.68	NA	68.33	NA	116.41	NA	120.29	NA	111.56	NA	97.01	NA	100.25	NA	92.97	NA
2047	100.16	103.40	96.12	73.62	NA	76.00	NA	70.65	NA	120.20	NA	124.08	NA	115.35	NA	100.16	NA	103.40	NA	96.12	NA
2048	103.43	106.67	99.39	76.02	NA	78.40	NA	73.05	NA	124.12	NA	128.01	NA	119.27	NA	103.43	NA	106.67	NA	99.39	NA
2049	106.82	110.06	102.78	78.51	NA	80.89	NA	75.54	NA	128.18	NA	132.07	NA	123.34	NA	106.82	NA	110.06	NA	102.78	NA
2050	110.33	113.57	106.29	81.09	NA	83.47	NA	78.12	NA	132.39	NA	136.28	NA	127.54	NA	110.33	NA	113.57	NA	106.29	NA
2051	33.92	37.16	29.88	24.93	NA	27.31	NA	21.96	NA	40.70	NA	44.59	NA	35.86	NA	33.92	NA	37.16	NA	29.88	NA