

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER) CASE NO. IPC-E-26-07
COMPANY’S PETITION TO EVALUATE)
CLASS COST-OF-SERVICE) NOTICE OF PETITION
METHODOLOGY, CONSIDER)
ALTERNATIVE CLASS COST-OF-SERVICE) NOTICE OF INTERVENTION
STUDIES, AND DETERMINE COST OF) DEADLINE
SERVICE CONSIDERATIONS FOR NEW)
LARGE-LOAD CUSTOMERS) ORDER NO. 36998
)

On March 31, 2026, Idaho Power Company (“Company”) petitioned the Idaho Public Utilities Commission (“Commission”) requesting to initiate a docket to evaluate and develop a record on the Company’s Class Cost-of-Service (“CCOS”) methodology including consideration of alternative methodologies (“Petition”).

The Commission now issues this Notice of Petition and sets deadlines by which interested persons may intervene.

NOTICE OF PETITION

YOU ARE HEREBY NOTIFIED that the Company requests that the Commission open a dedicated docket to evaluate its CCOS methodology, as directed by Order No. 36892 and the prior settlement in its 2025 General Rate Case (Case No. IPC-E-25-16). Petition at 1-2. The request is not for rate changes or approval of a specific methodology, but rather to establish a single-issue proceeding to develop a comprehensive evidentiary record and examine both the Company’s current CCOS approach and potential alternatives. *Id.* at 3.

YOU ARE FURTHER NOTIFIED that the Company’s current 2025 CCOS methodology follows a traditional cost-of-service framework involving functionalization, classification, and allocation of costs based on system use and cost drivers such as demand, energy consumption, and customer-related activities. *Id.* at 10.

YOU ARE FURTHER NOTIFIED that the Company presents four alternative methodologies—Energy and Fixed Cost Allocation Classification (“EFAC”), Average Excess Demand with four coincident peaks (“AED-4CP”), Hourly-Informed, and EFAC Production and Transmission Load-Factor Classification (“P&T”)—each varying in how costs are classified and

allocated, particularly for production and transmission. *Id.* at 14-19. The Petition includes supporting materials as Attachments, including workpapers and process guides, to allow stakeholders to assess the implications of each method.

YOU ARE FURTHER NOTIFIED that the Company identifies emerging challenges associated with large, concentrated load growth—such as data centers and industrial customers—which may significantly impact system planning and cost allocation. *Id.* at 22. The Company outlines existing tools like Energy Services Agreements, direct assignment of customer-specific infrastructure costs, and potential growth-sensitive cost allocation frameworks to manage risks and ensure fairness. *Id.* at 23-25.

YOU ARE FURTHER NOTIFIED that the Company met with Commission Staff and interested parties on February 13, 2026, to solicit pre-filing comments. *Id.* at 27. These discussions raised several themes including the need for greater transparency, improved comparability across methodologies, consideration of both demand- and energy-related cost drivers for transmission and production, inclusion of hourly or more granular data, new large loads and non-homogenous growth, and evaluation of alternative treatments for purchased power. *Id.* at 27-29.

YOU ARE FURTHER NOTIFIED that the Petition and attachments are available for public inspection during regular business hours at the Commission’s office. The Application and attachments are also available on the Commission’s website at www.puc.idaho.gov. Click on the “ELECTRIC” icon, select “Open Cases,” and click on the case number as shown on the front of this document.

YOU ARE FURTHER NOTIFIED that all proceedings in this case will be held pursuant to the Commission’s jurisdiction under Title 61 of the Idaho Code, and that all proceedings in this matter will be conducted pursuant to the Commission’s Rules of Procedure, IDAPA 31.01.01.000 *et seq.*

NOTICE OF INTERVENTION DEADLINE

YOU ARE FURTHER NOTIFIED that persons desiring to intervene in this matter to obtain parties’ rights of participation must file a Petition to Intervene with the Commission pursuant to this Commission’s Rules of Procedure 72 and 73, IDAPA 31.01.01.072 and -.073. **Persons who wish to intervene as a party must file a Petition to Intervene no later than 21 days after the date of service of this Order.** Such persons shall also provide the Commission

Secretary with their email address to facilitate further communications. After the intervention deadline runs, the Commission Secretary shall issue a Notice of Parties that identifies the parties and assigns exhibit numbers to each party. Once the Notice of Parties has issued, Commission Staff shall informally confer with the Company and any intervening parties about how to further process this case and shall then report back to the Commission on a proposed case schedule.

YOU ARE FURTHER NOTIFIED that persons who would like to present their views without parties' rights of participation and cross-examination do not have to intervene but may present their views by submitting written comments to the Commission.

YOU ARE FURTHER NOTIFIED that the following people are designated as the Company's representatives in this matter:

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ORDER

IT IS HEREBY ORDERED that persons desiring to intervene in this matter must file a Petition to Intervene no later than 21 days from the service date of this Order. Once the deadline has passed, the Commission Secretary shall prepare and issue a Notice of Parties.

IT IS FURTHER ORDERED that, after the Notice of Parties has issued, Commission Staff shall confer with the parties regarding a procedural schedule for this matter including, if necessary, a hearing in this matter.

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


DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 13th day of April, 2026.


EDWARD LODGE, PRESIDENT


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Monica Barrios-Sanchez
Commission Secretary
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