Office of the Secretary
Service Date
November 18, 2026

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER COMPANY AND PACIFICORP D/B/A ROCKY MOUNTAIN POWER'S APPLICATION FOR CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY FOR SEGMENT E-8 OF THE GATEWAY WEST 500-KV TRANSMISSION LINE	)	**CASE NOS. IPC-E-26-09 PAC-E-26-06** **ORDER NO. 37231**

On April 3, 2026, Idaho Power Company ("Idaho Power") and PacifiCorp d/b/a Rocky Mountain Power ("Rocky Mountain") (collectively the "Companies") applied to the Idaho Public Utilities Commission ("Commission") requesting a Certificate of Public Convenience and Necessity ("CPCN") for each company permitting the commencement of construction for Segment E-8 of the Gateway West ("GWW") 500-kilovolt ("kV") line ("Segment E-8") which will provide an additional 2,000 megawatts ("MW") in transmission capacity ("Application"). Application at 2. The Companies requested that the Commission issue each company a CPCN no later than October 31, 2026. *Id.*

On April 20, 2026, the Commission issued a Notice of Application and Notice of Intervention. Order No. 37010. The Commission granted intervention to Idaho Irrigation Pumpers Association, Inc. ("IIPA") and Micron Technology, Inc. Order Nos. 37008 and 37045.

On June 16, 2026, the Commission issued a Notice of Modified Procedure, establishing comment and reply deadlines. Order No. 37069. Staff and IIPA filed comments to which the Companies replied. Three timely public comments and one untimely public comment were received. On September 25, 2026, IIPA filed a petition for intervenor funding ("Petition").

We now issue this Final Order granting a CPCN to Idaho Power and Rocky Mountain, respectively, for the construction of Segment E-8, subject to the conditions below.

THE APPLICATION

The Companies represented that Segment E-8 would be a 133 mile long 500-kV line that would start at the Midpoint substation ("Midpoint"), near Jerome, Idaho, and would run to the Hemingway substation ("Hemingway"), which is near Melba, Idaho. Application at 4. Segment E-8 would also connect to Idaho Power's proposed 500-kV Mayfield substation ("Mayfield"). *Id.*

A map illustrating Segment E-8 was included in the Direct Testimony of Jared L. Ellsworth Exhibit No. 2.

The Companies represented that Segment E-8 would add transmission capacity and deliver energy to the Treasure Valley from Mountain Home and the Magic Valley, in addition to supporting transfers bilaterally between these regions. Application at 5. The Companies represented that Segment E-8 would bolster transmission capability and support load growth and interconnection ability for new generation resources in the Magic and Treasure Valley regions. *Id.* at 12. Idaho Power would hold 99 percent ownership in Segment E-8 and Rocky Mountain would hold the remaining 1 percent. *Id.* at 5.

The Companies represented that pre-construction activities including a right-of-way granted by the Bureau of Land Management, various surveys, easements acquisition, and engineering designs, as well as permitting activity, had been going on since 2018. *Id.* at 8–9. The Companies represented that Segment E-8 construction would begin in October 2027 and would be completed in three phases. *Id.* at 11–12.

STAFF COMMENTS

Staff reviewed the Application and considered whether Idaho Power and Rocky Mountain could justify that Segment E-8 was needed in accordance with *Idaho Code* §§ 61-526 and -528 and Commission Rules of Procedure 112 (IDAPA 31.01.01.112). Staff Comments at 2. Additionally, Staff evaluated if Segment E-8 was the least-cost and least-risk ("LC-LR") choice in comparison to feasible alternatives. *Id.*

Regarding the need for Segment E-8, Staff believed that Idaho Power had sufficiently shown it had a capacity-based need for Segment E-8. *Id.* at 3–4. Staff also believed that Rocky Mountain had shown that it had a strategic-based need for Segment E-8. *Id.* at 4. Regarding Staff's analysis on whether Segment E-8 was LC-LR in comparison to other choices, Staff believed that Idaho Power showed that alternatives to Segment E-8 were significantly limited. *Id.* at 2. Staff believed the Companies had satisfied the requirements for a CPCN and thus recommended the Commission grant Idaho Power and Rocky Mountain each a CPCN for Segment E-8. *Id*.

However, Staff had three concerns with the Companies' proposal for Segment E-8. *Id.* Specifically: (1) that it was difficult to analyze if Segment E-8 was LC-LR because there were limited alternatives and Segment E-8 had been oversized for undeclared future load; (2) that there

were project delay risks; and (3) that meaningful protections against cost overruns were lacking. *Id.*

Based on Staff's concerns, Staff recommended that the Commission: (a) direct Idaho Power to fully capture and distinctly tag in Idaho Power's records all direct and indirect costs related to Segment E-8 to assist with future cost allocation; (b) direct Idaho Power to file a detailed plan explaining how it would resolve deficits in system capacity caused by any new large load ("NLL"), as defined by *Idaho Code* § 61-335, when Idaho Power applies to the Commission to enroll additional NLL; and (c) direct the Companies to file as compliance filings: (i) the current budget for Segment E-8, organized by cost category and for each phase of the project, within 60 days of the Commission's final order in this case; and (ii) monthly budget forecasts, like what was supplied in Idaho Power's Response to Staff's Production Request No. 21. *Id.* at 12.

I. LC-LR Analysis

To determine if Segment E-8 was the LC-LR option, Staff analyzed the cost-effectiveness of Segment E-8. *Id.* at 5–6. Staff found it difficult to assess Segment E-8's cost effectiveness because there were limited alternatives to the project and because Segment E-8 was sized for a load larger than what was forecasted in Idaho Power's 2025 IRP. *Id.* at 5.

There were limited alternatives to compare Segment E-8 to because Idaho Power made Segment E-8 a baseline assumption in its 2025 IRP. *Id.* This meant that the 2025 IRP did not provide a comparison of resource portfolios with Segment E-8 and without Segment E-8. *Id.* Instead, in the Application Idaho Power supplied just two alternatives to Segment E-8. Direct Testimony of Jared L. Ellsworth at 29. The two alternatives were: (1) multiple 230-kV lines between Midpoint and Mayfield ("Alternative 1"); and (2) upgrading Hemingway and building additional 230-kV lines that would go from Hemingway into the Treasure Valley ("Alternative 2"). *Id.*

While Staff agreed with Idaho Power that Alternative 2 was less cost-effective than Segment E-8 and agreed with most of Idaho Power's reasoning for why Segment E-8 was the better choice than Alternative 1, Staff believed that Idaho Power did not make the appropriate assumptions when it came to Alternative 1. Staff Comments at 6. Specifically, Staff believed that the comparison between Alternative 1 and Segment E-8 was hindered because Segment E-8 appeared to be sized for a load that was larger than the load forecasted in Idaho Power's 2025 IRP. *Id.* at 7–8. Staff estimated that when Segment E-8 was brought online, there would be an available

transmission capacity ("ATC") surplus of approximately 1,300 MW, which was "more than half of Segment E-8's 2,000 MW capacity." *Id.* at 7. Based on the amount of the ATC surplus, Staff believed that Segment E-8 had been oversized. *Id.*

Staff argued that sizing Segment E-8 for a load larger than what was forecasted in Idaho Power's 2025 IRP could only be justified by an undeclared NLL. *Id.* While Staff felt that Idaho Power's reasoning and arguments demonstrated that there were limited alternatives to Segment E-8, Staff cautioned against similarly sizing Alternative 1 and Alternative 2 for cost-comparison purposes. *Id.* Staff argued that "if new load [was] known and imminent" it was more cost effective "to right-size the transmission line for the fully forecasted load." *Id.* at 8.

Staff noted that if Segment E-8 was being oversized without justification, meaning that undeclared new load was not imminent and thus a significant portion of the capacity obtained from building Segment E-8 was not necessary, then it would not be appropriate to assume that more than one or two 230-kV lines (i.e., Alternative 1) would be needed to support transmission capability and support load growth. *Id.* at 7. Staff suggested that if there was no imminent "undeclared new load from one or more NLL customers" that one 230-kV line would be the least cost solution. *Id.*

Further, because Staff believed that Segment E-8 was being sized for undeclared new load, Staff argued that costs for the new load needed to be allocated accordingly. *Id.* at 8. Staff stressed the importance of accurate record keeping for Segment E-8 costs to help with future and fair cost allocation and recommended the Commission direct Idaho Power to capture and distinctly tag in Idaho Power's records all direct and indirect costs related to Segment E-8. *Id.* at 5.

II. Project Delays

Staff did not believe that the Companies' project schedule sufficiently accommodated for potential delays associated with permitting, obtaining remaining easements, and public resistance to transmission line projects. *Id.* at 9. Because of the delay risks, and how much Segment E-8 is needed, Staff encouraged Idaho Power to delay signing additional energy service agreements with NLL until the need for transmission capacity stabilized. *Id.* at 10. Due to the need for Segment E-8, and Staff's concerns that there was a high chance that Segment E-8 would be delayed getting online, Staff recommended the Commission order that when Idaho Power applied in the future to add NLL, that Idaho Power be required to file a detailed plan that explained how Idaho Power would resolve deficits in system capacity that would be caused by NLL. *Id.* at 10.

III. Cost Overruns

Staff believed that there was a high likelihood that the Segment E-8 project would have cost overruns. *Id.* at 10. Staff argued that it received insufficient responses in discovery from the Companies, particularly Idaho Power, regarding forecasted costs for Segment E-8. *Id.* at 10–11. Due to the insufficient responses, Staff represented that it could not develop a baseline for the Segment E-8 costs that Staff could refer to when the Companies sought recovery of costs in a future proceeding. *Id.* at 11.

As a result, Staff recommended the Commission direct Idaho Power to file as compliance filings: (1) the current budget for Segment E-8, organized by cost category and for each phase of the project, within 60 days of the Commission's final order in this case; and (2) monthly budget forecasts, like what was supplied in Idaho Power's Response to Staff's Production Request No. 21. *Id.* at 12.

IIPA COMMENTS

IIPA sought to clarify that Idaho customers could be paying costs for facilities that provided a benefit outside "Idaho-specific retail service obligations." IIPA Comments at 1. IIPA stressed the importance of carefully scrutinizing the Segment E-8 project to aide in "future cost allocation and ratemaking." *Id.* at 2.

IIPA argued that Idaho customers would be expected to pay almost all of the costs associated with Segment E-8. *Id.* Due to potential changes to ownership allocation of GWW, IIPA cautioned against making "any cost causation or allocation determination in this Segment [E-]8 proceeding as fixed for the program as a whole." *Id.* at 3–4.

IIPA argued that even though regional transmission projects may provide comprehensive system value, that did not mean that the costs for those projects should be automatically allocated to Idaho retail customers. *Id.* at 4. IIPA advocated for careful examination of benefits to Idaho before costs were assigned. *Id.*

PUBLIC COMMENTS

NWEC/RNW recommended that the Commission approve the Application and grant both Idaho Power and Rocky Mountain CPCNs. NWEC/RNW Comments at 3. NWEC/RNW believed that the Companies' IRPs showed that Segment E-8 was a beneficial resource for Idaho's energy and reliability needs. *Id.* at 2. NWEC/RNW believed that by adding Segment E-8, generation costs and risk for customers could be lowered. *Id.* NWEC/RNW claimed that the economic driver and

local permitting situation was distinct from the Southwest Intertie Project-North. *Id.* at 3. NWEC/RNW supported the Companies' request to account for Segment E-8 costs for future recovery. *Id.* NWEC/RNW recommended that the Commission impose a soft cap on costs for Segment E-8 and to have the Companies justify any costs that exceeded the soft cap in future prudency cases. *Id.*

COMPANIES' REPLY

The Companies maintained that based on the results of Idaho Power's 2025 IRP, it was not possible to have a portfolio without Segment E-8 included. Companies' Reply at 2. Further, the Companies represented that a 500-kV line cost less than a multi 230-kV transmission line and believed it would provide additional operational benefits. *Id.* The Companies believed that an order from the Commission granting the CPCNs no later than October 31, 2026, would provide enough time for the Companies to meet the November 2028 in-service date for Segment E-8. *Id.* at 7. The Companies requested that the Commission issue the CPCNs and reject Staff's recommendations regarding budget compliance filings. *Id.* at 8.

I. Cost-Effectiveness of Segment E-8

Idaho Power acknowledged the difficulties of assessing Segment E-8's cost-effectiveness. *Id.* at 11. However, Idaho Power believed that Staff's LC-LR assessment and resulting concerns were based on flawed assumptions. *Id.*

The Companies represented that the determination that Segment E-8 was the least-cost alternative had not been based on "undeclared new system load," but rather based on current forecasts for system load, which included Idaho Power's largest customers and other large load customers who had signed procurement or construction agreements. *Id.* The Companies disagreed with Staff's suggestion that a 230-kV transmission line would have been sufficient and more cost-effective. *Id.*

The Companies admitted that meeting "the projected 600 MW minimum transfer capability" would be possible with two 230-kV lines. *Id.* at 13. However, the Companies believed that two 230-kV lines would not provide as much capacity and would cost the same as one, 500-kV line. *Id.* The Companies argued this meant that Staff's observation that two 230-kV lines may have been more appropriate would "provide less than 1,000 MW of additional capacity at nearly the same cost as Segment E-8." *Id.*

The Companies also represented that Staff did not consider how the already obtained right of way for Segment E-8 indicated that a 230 kV-line, which would need new permits, was not the least cost option. *Id.* The Companies also believed that one or two 230-kV lines would make it so "minimum transfer capability would nearly fully utilize the additional capacity provided by the lines, limiting the ability to import additional capacity west-to-east, and eliminating any of the associated benefits…." *Id*. at 14.

II. Detailed Resolution Plan & Compliance Filings

Regarding Staff's concerns on the project schedule, Idaho Power believed that the Boardman to Hemingway transmission project ("B2H") was not an appropriate comparison in this case because there were no current risks to getting permits and easements needed for Segment E-8. *Id.* at 16. The Companies noted that Segment E-8: (1) was half the length of B2H; (2) would be in parallel to the in-place Hemingway to Midpoint 500-kV transmission line; and (3) would be on less than one-third of the private land B2H is on. *Id.* Idaho Power asserted it appropriately plans for what is needed for system capacity and argued Staff's recommended detailed plan regarding system capacity deficits was not needed. *Id.* at 16–17.

Regarding Staff's concerns for cost overruns, and its recommendations for compliance filings, the Companies argued that Staff's concerns and reasonings were unfounded. *Id.* at 17. The Companies represented that their practices for managing costs and contractual protective provisions would be used to manage the costs of Segment E-8. *Id.*

The Companies provided as a confidential attachment to their reply comments the summary of costs for Segment E-8, detailing the major work in each phase of the project and the cost category. *Id.* at 19. The Companies explained that their confidential cost summary provided what the Companies believed Staff was requesting in discovery. *Id.* Because the Companies had provided the cost summary, the Companies did not believe it was necessary for it to submit a compliance filing within 60 days of the Commission's Final Order regarding the project budget. *Id.*

Regarding Staff's recommendation for monthly budget forecast filings, the Companies sought to clarify that the monthly budget forecasts Staff referred to were not:

> reflective of total Segment E-8 budget forecasts…[r]ather, the monthly budget forecasts provided primarily included costs authorized under…pre-construction and permitting activities, and [did] not include a forecast of

construction costs expected under the yet-to-be executed Construction Funding Agreement.

Id. Accordingly, the Companies believed that the monthly budget forecasts Staff referenced, which were maintained by Rocky Mountain, would not be valuable to Staff because Staff would not be able to compare the initial budgets provided to the actual project costs to identify changes to the budget and any cost overruns. *Id.* Further, because the Companies were in different project management roles, the Companies believed it would be onerous and an administrative burden to require the Companies to submit compliance filings that merged the Companies' differing processes. *Id.* at 19–20.

III. Cost Causation and Rate Making Treatment

Idaho Power acknowledged that some of Segment E-8's capacity would make it possible to integrate resources that could serve new loads and thus Idaho Power would fully capture and distinctly tag in its records the costs connected to Idaho Power's ownership share of Segment E-8. *Id.* at 20. The Companies did not believe a cost cap as on Segment E-8 costs for recovery as recommended by NWEC/RNW was necessary because the Companies would be required to justify all costs connected to Segment E-8 in a prudence determination. *Id.* at 21.

COMMISSION FINDINGS AND DECISION

The Commission has jurisdiction over the Application and the issues in this case under Title 61 of the Idaho Code including, *Idaho Code* §§ 61-501, -502, and -503. 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, -502, and -503.

The Commission has reviewed the record in this case. Based on our review, we find it fair, just, and reasonable to: (1) grant Idaho Power and Rocky Mountain each a CPCN for Segment E-8; (2) direct Idaho Power to fully capture and distinctly tag in its records all direct and indirect costs related to Segment E-8, for future allocation; (3) establish a soft cap on the expenses associated with Segment E-8; (4) direct Idaho Power to file with the Commission on a quarterly and confidential basis, filings that shows new load Idaho Power reasonably anticipates adding to its system and that details the costs incurred at that time; and (5) grant IIPA's request for $5,970.20 in intervenor funding.

I. CPCN

a. Idaho Power

We find the public convenience and necessity requires Idaho Power to build transmission capacity through Segment E-8 to continue serving its load and forecasted load growth. The record shows the potential for significant customer benefits by adding Segment E-8 to Idaho Power's system. Thus, the Commission finds Idaho Power's request for a CPCN for Segment E-8 reasonable. We hereby grant Idaho Power a CPCN for Segment E-8.

b. *Rocky Mountain*

We find the public convenience and necessity requires Rocky Mountain to continue to sufficiently plan and invest in transmission assets that will provide adequate, reliable, and safe service to its customers. Accordingly, the Commission finds Rocky Mountain's request for a CPCN for Segment E-8 reasonable. We hereby grant Rocky Mountain a CPCN for Segment E-8.

II. Future Recovery of Costs

The Commission shares the cost overrun concerns raised by Staff and NWEC/RNW. As always, the Commission expects the Companies to provide a full and transparent accounting for all costs associated with Segment E-8 in any future proceeding where cost recovery is sought. Further, the Commission directs the Companies to fully capture and distinctly tag in the Companies records all direct and indirect costs related to Segment E-8, for future allocation. Even though the Commission does not make any prudency findings in this proceeding, we find it is fair, just, and reasonable to establish a soft cap on the prudency determination of expenses associated with Segment E-8, set at the amount set forth in Confidential Attachment 1 of the Companies' Reply. While the Companies are always required to provide sufficient justification to recover costs for their prudently incurred investments, to recover any additional costs associated with Segment E-8 that are above the amount set forth in Confidential Attachment 1 of the Companies' Reply, we expect additional and sufficient justification to support any such request. To be clear, the Commission does not make any findings nor determination as to the prudence of any cost associated with this Application or Segment E-8 and such determination shall be made in the appropriate recovery proceeding.

The Commission finds a soft cap on the prudency determination of Segment E-8 expenses, and the requirement that the Companies track and tag expenses in their records, sufficient to address the potential of cost overruns associated with Segment E-8, to provide the Commission

and the parties a baseline of costs for comparison when the Companies seek cost recovery in future proceedings, and to aide in allocation of the costs in a future general rate case.

The Commission notes Staff's position that the Companies' responses to production requests for a detailed budget for Segment E-8 were insufficient. The Commission finds that the Companies' summary of the costs for Segment E-8, detailing the major work in each phase of the project and the cost category, in the Confidential Attachment 1 to the Companies' Reply comments is sufficient to supply a reference estimate for comparison purposes to render it unnecessary to direct the Companies to submit as compliance filings for the current budget for each phase of Segment E-8 and monthly budget forecasts.

III. Cost-Effectiveness & New Load

The Commission is not persuaded by the Companies' characterization of Staff's concerns regarding alternatives to Segment E-8. In the Commission's view, Staff's main concern is not that only one or two 230-kV lines should have been evaluated. Rather, it is that absent a sufficient explanation (like imminent, undeclared new load) for why Segment E-8 provides more transmission capacity than Idaho Power's 2025 IRP forecasted load calls for, questions arise regarding the assumptions underlying the cost-effectiveness comparison between Segment E-8, Alternative 1, and Alternative 2, and if Segment E-8 is indeed the LC-LR option. Due to these questions, the Commission finds it is difficult to evaluate and assess the cost-effectiveness of Segment E-8, and whether it is the LC-LR option to address the Companies' needs.

The Commission's concerns are not a criticism of the Companies' efforts to acquire and build needed transmission resources in anticipation for growing system load. The Commission acknowledges and appreciates the Companies' efforts to proactively plan for growing load. The difficulty, however, is that the record does not provide sufficient information regarding load growth for cost evaluation purposes.

Accordingly, we find it reasonable to require Idaho Power to file with the Commission, on a confidential basis, quarterly forecasts on new and upcoming load it anticipates and projects regardless of the size of the load and if there is a signed agreement in place or not. At a minimum, Idaho Power shall provide information on: (1) the size of the load; (2) the project name and/or number; (3) if there is a signed agreement in place; (4) expected date(s) services required; and (5) the associated costs. The Commission believes the quarterly forecasts will help bridge the gap in

information for the load Idaho Power anticipates adding to its system and the resources it may need to reliably serve the load.

Even though the Commission shares Staff's concerns, the Commission does not find it reasonable to direct Idaho Power to file a detailed plan that addresses how Idaho Power will address system capacity deficits when any NLL is proposed. The Commission finds that because Idaho Power must request approval from the Commission before adding any NLL, and that the Commission is already requiring the Company to file confidential, quarterly reports outlining reasonably anticipated new load additions as a result of this Order, that Staff's concerns regarding adding new load to Idaho Power's system can be addressed and handled appropriately in other proceedings and mechanisms.

IV. Project Delay

The Commission shares Staff's concerns regarding risk of project delays. However, based on the additional information provided by the Companies regarding the size and location of Segment E-8, and the lack of known risks associated with securing the permits and easements needed for the project, the Commission is reassured that the Companies are sufficiently accounting and planning for the work and risks to construct Segment E-8.

V. Intervenor Funding

Intervenor funding is available pursuant to *Idaho Code* § 61-617A and IDAPA §§ 31.01.01.161 through 165. 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." *Idaho Code* 61-617A(1). Recoverable costs can include legal fees, witness fees, transportation, and other expenses so long as the total funding for all intervening parties does not exceed $40,000.00 in any proceeding. *Idaho Code* § 61-617A(2). The Commission must consider the following factors when deciding whether to award intervenor funding:

(1) That the participation of the intervenor materially contributed to the Commission's decision;

(2) That the costs of intervention are reasonable in amount and would be a significant financial hardship for the intervenor;

(3) The recommendation made by the intervenor differs materially from the testimony and exhibits of the Commission Staff; and

(4) The testimony and participation of the intervenor addressed issues of concern to the general body of customers.

Id.

To obtain an award of intervenor funding, an intervenor must further comply with Commission's Rules of Procedure 161-165. IDAPA 31.01.01.161-165. Rule 162 of the Commission's Rules of Procedure provides the form and content requirements for a petition for intervenor funding. IDAPA 31.01.01.162. The petition must contain: (1) an itemized list of expenses broken down into categories; (2) a statement of the intervenor's proposed finding 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 finding or recommendation differed materially from the testimony and exhibits of Staff; (6) a statement showing how the intervenor's recommendation or position addressed issues of concern to the general body of utility users or customers; and (7) a statement showing the class of customer on whose behalf the intervenor appeared. *Id.*

IIPA is an Idaho nonprofit corporation that represents farm interests in electric utility rate matters occurring 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 the Petition, the Commission finds that the Petition satisfies the procedural and technical requirements of the Commission's Rules. The Commission finds that IIPA has materially added to the Commission's decision-making; IIPA's participation added a unique and knowledgeable perspective to the record; IIPA included a detailed and transparent breakdown of the hours claimed and the specific tasks performed; 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 $5,970.20. The award shall be chargeable to the irrigation customer class. *Idaho Code* § 61-617A(3).

ORDER

IT IS HEREBY ORDERED that the Application for a CPCN for the construction of Segment E-8 for both Idaho Power and Rocky Mountain, respectively, is approved.

IT IS FURTHER ORDERED that the Companies shall fully capture and distinctly tag in their records all direct and indirect costs related to Segment E-8.

IT IS FURTHER ORDERED that a soft cap is established on the expenses associated with Segment E-8, set at the amount specified in Confidential Attachment 1 of the Companies' Reply

in this case. Further, all expenses related to Segment E-8 shall be subject to a full prudence review when the Companies seek cost recovery.

IT IS FURTHER ORDERED that Idaho Power shall file with the Commission, on a confidential basis, quarterly forecasts on anticipated new and upcoming load growth regardless of the size of the load and if there is a signed agreement in place or not. Idaho Power shall provide at a minimum information on: (1) the size of the load; (2) project name or number; (3) if there is a signed agreement in place; (4) expected date(s) services required; and (5) the associated costs.

IT IS FURTHER ORDERED that IIPA's petition for intervenor funding is granted in the amount of $5,970.20. The award shall be chargeable to the irrigation customer class.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within 21 days of the service date of this Order regarding any matter decided in this Order. Within seven 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 18th day of November 2026.

EDWARD LODGE, PRESIDENT

JOHN R. HAMMOND JR., COMMISSIONER

DAYN HARDIE, COMMISSIONER

ATTEST:

Monica Barrios-Sanchez
Commission Secretary
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