Office of the Secretary
Service Date
November 13, 2026

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER COMPANY'S APPLICATION FOR APPROVAL OF REVISED DEPRECIATION RATES FOR ELECTRIC PLANT-IN-SERVICE AND REQUEST FOR ACCOUNTING ORDER	))))))	**CASE NO. IPC-E-26-23** **NOTICE OF MODIFIED PROCEDURE** **ORDER NO. 37233**

On August 19, 2026, Idaho Power Company ("Company") applied to the Idaho Public Utilities Commission ("Commission") requesting an order: (1) approving updated depreciation rates for electric plant-in-service, resulting in an annual increase of approximately $32.3 million from the depreciation expense currently approved in customer rates, effective January 1, 2028; and (2) authorizing amortization accounting treatment for new accounts established as a result of Federal Energy Regulatory Commission Order No. 898 ("Application"). The Company requests an order by mid-February 2027.

On September 14, 2026, the Commission issued a Notice of Application and a Notice of Intervention Deadline establishing a 21-day intervention period. Order No. 37160. The Commission granted intervenor status to the Idaho Irrigation Pumpers Association, Inc.; the Industrial Customers of Idaho Power; and Micron Technology, Inc. Order Nos. 37188 and 37202.

The Commission now issues this Notice of Modified Procedure establishing written comment deadlines.

NOTICE OF MODIFIED PROCEDURE

YOU ARE HEREBY NOTIFIED that the Commission has determined that the public interest may not require a formal hearing in this matter, and that it will proceed under Modified Procedure pursuant to the Commission's Rules of Procedure 201–204, IDAPA 31.01.01.201–.204. The Commission notes that Modified Procedure and written comments have proven to be an effective means for obtaining public input and participation.

YOU ARE FURTHER NOTIFIED that persons desiring to state a position on this Application may file a written comment explaining why the person supports or opposes the Application. Persons who would like a hearing must specifically request a hearing in their written comments and explain why written comments alone are insufficient. **Persons interested in filing**

written comments must do so by December 18, 2026. Comments must be filed through the Commission's website or by e-mail unless computer access is unavailable. To comment electronically, please access the Commission's website at www.puc.idaho.gov. Click the "Case Comment Form" and complete the form using the case number as it appears on the front of this document.

To file by e-mail, persons must e-mail the comments to the Commission Secretary and all parties at the e-mail addresses listed below. Persons submitting a comment by e-mail must provide their name, address, and the Case Number under which they are commenting. Persons submitting a comment by e-mail also acknowledge that submitting a comment in an open case constitutes a public record under *Idaho Code* § 74-101(13) and that all information provided by such person is available for public and media inspection.

If computer access is unavailable, then comments may be mailed to the Commission and the Parties at the addresses below. Persons submitting a comment by mail must provide their name, address, and the Case Number under which they are commenting. Persons submitting a comment by mail also acknowledge that submitting a comment in an open case constitutes a public record under *Idaho Code* § 74-101(13) and that all information provided by such person is available for public and media inspection.

For the Idaho Public Utilities Commission:

Commission Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83702-0074
secretary@puc.idaho.gov

For the Company:

Megan Goicoechea Allen
Donovan E. Walker
Tim Tatum
Connie Aschenbrenner
Kelley Noe
Idaho Power Company
1221 West Idaho Street (83702)
P.O. Box 70
Boise, ID 83707
mgoicoecheaallen@idahopower.com
dwalker@idahopower.com
ttatum@idahopower.com
caschenbrenner@idahopower.com
knoe@idahopower.com
dockets@idahopower.com

YOU ARE FURTHER NOTIFIED that **all parties must file any cross-reply comments by January 12, 2027.**

YOU ARE FURTHER NOTIFIED that **the Company must file any reply comments by January 22, 2027.**

YOU ARE FURTHER NOTIFIED that if no written comments or protests are received within the time limit set, the Commission will consider this matter on its merits and enter its final order without a formal hearing. If written comments are received within the time limit set, the Commission will consider them and, in its discretion, may set the same for formal hearing.

ORDER

IT IS HEREBY ORDERED that this Application be processed under Modified Procedure. Persons interested in submitting written comments must do must do so by December 18, 2026. Additionally, parties interested in filing comments in reply to previously filed comments must do so by January 12, 2027. The Company must file any reply comments by January 22, 2027.

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. 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 November 2026.

EDWARD LODGE, PRESIDENT

JOHN R. HAMMOND JR., COMMISSIONER

DAYN HARDIE, COMMISSIONER

ATTEST:

Monica Barrios-Sanchez
Commission Secretary
I:\Legal\ELECTRIC\IPC-E-26-23\orders\IPCE2623_ntc_mod_jl.docx