

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER) TARIFF ADVICE NO. IPC-TAE-25-04
COMPANY’S ANNUAL COMPLIANCE)
FILING TO UPDATE THE SUBSTATION) MINUTE ORDER
ALLOWANCE AMOUNT UNDER RULE N)
)

On December 31, 2025, Idaho Power Company (“Company”), filed Tariff Advice No. IPC-TAE-25-04, proposing an update to the Substation Allowance outlined in Rule N, Special Arrangements for Substation Allowances and Transmission Vested Interest (previously contained in Schedule 19, Large Power Service). This annual compliance filing is required by Idaho Public Utilities Commission (“Commission”) Order Nos. 32893 and 32914. The Company requested that the updates to the allowance be approved with an effective date of March 15, 2026.

At the Commission’s Decision Meeting on January 27, 2026, Staff presented a Decision Memorandum recommending the Commission accept the Company’s proposed allowance increase from \$99,826 per Megawatt (“MW”) to \$104,806 per MW, effective March 15, 2026. Staff noted that the 5 percent allowance increase is primarily driven by a 4 percent direct cost increase and a general overhead increase of 0.72 percent.

The Commission’s Rule of Procedure 134.02 directs that no tariff advice will be effective unless the public and the Commission have been notified pursuant to applicable sections of Title 61 of the Idaho Code. IDAPA 31.01.01.134.02. Additionally, no tariff advice takes effect on less than 30 days’ notice, “unless the Commission finds good cause to approve the earlier effective date.” *Id.*

Having reviewed the record and finding the notice of the Company’s proposed tariff advice meets the requirements of Rule 134.02, the Company’s revised tariff is approved, as filed, effective as of March 15, 2026.

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DATED at Boise, Idaho this 13th day of February, 2026.



EDWARD LODGE, PRESIDENT



JOHN R. HAMMOND JR., COMMISSIONER



DAYN HARDIE, COMMISSIONER

ATTEST:



Monica Barrios-Sanchez
Commission Secretary

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