

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

On December 29, 2026, PacifiCorp, d/b/a Rocky Mountain Power (“Company”) applied to the Idaho Public Utilities Commission (“Commission”) requesting an order authorizing the recording of a regulatory asset for the differences in costs and revenues between the expiring 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol (“2020 Protocol”) and the pending 2026 PacifiCorp Inter-Jurisdictional Allocation Protocol (“2026 Protocol”) (“Application”).

We now issue this Notice of Application and Notice of Modified Procedure establishing written comment deadlines.

NOTICE OF APPLICATION

YOU ARE HEREBY NOTIFIED that the 2020 Protocol expired on December 31, 2025, and the 2026 Protocol is currently pending before the Commission Case No. PAC-E-25-14. Application at 1.

YOU ARE FURTHER NOTIFIED that the 2020 Protocol provided a framework for allocating costs among the states within the Company's service territory to correspond with differing energy policies. *Id.* at 4. Through the 2026 Protocol, the Company seeks to establish a cost-allocation methodology with state or regional resource portfolios to prevent cross-subsidization among jurisdictions. *Id.*

YOU ARE FURTHER NOTIFIED that the Washington Utilities and Transportation Commission (“WUTC”) has already approved the Washington 2026 PacifiCorp Inter-Jurisdictional Allocation Protocol, which established a new allocation methodology effective January 1, 2026, and allowed the Company to meet Washington-specific legal requirements. *Id.* According to the Company, the WUTC’s order coupled with the pendency of the 2026 Protocol

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“creates the potential for over- and/or under- allocation of certain costs until” the Commission approves a new allocation methodology. *Id.*

YOU ARE FURTHER NOTIFIED that the Company requests authority to record a regulatory asset for the temporary differences in costs and revenues due to the transition to a new allocation methodology. *Id.* The requested deferral would match costs recovered from Idaho ratepayers with the revised allocation of generation resources under the 2026 Protocol. *Id.* at 5.

YOU ARE FURTHER NOTIFIED that the Company estimates approximately \$1.6 million, plus interest at the Commission-approved rate for deferred accounts, would be deferred annually until the 2026 Protocol is approved and incorporated into Idaho rates. *Id.* at 7.

YOU ARE FURTHER NOTIFIED that the Application is available for public inspection during regular business hours at the Commission’s office. The Application is 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 MODIFIED PROCEDURE

YOU ARE FURTHER 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 within 21 days of the service date of this Order.** 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

<http://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 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 all information provided by such person is available for public and media inspection.

For the Idaho Public Utilities Commission:

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For the Company:

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YOU ARE FURTHER NOTIFIED that the Company must file any reply comments **35** days of the service date of this Order.

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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.

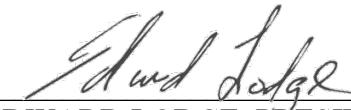
ORDER

IT IS HEREBY ORDERED that this Application be processed under Modified Procedure. Persons interested in submitting written comments must do so within 21 days of the service date of this Order. The Company must file any reply comments within 35 days of the service date of this Order.

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.

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DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 4th 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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