ADAM LOWNEY
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September 28, 2026

VIA E-MAIL TO

Public Utility Commission of Oregon
Filing Center
201 High Street SE, Suite 100
Salem, Oregon 97301-3398

Re: Docket No. UM 1974(8)—In the Matter of Idaho Power Company's Application for Deferred Accounting of Demand-Side Management Revenues and Expenditures.

Attention Filing Center:

Enclosed for electronic filing is Idaho Power Company's Application for Reauthorization of Deferred Accounting. The Notice of Application for Reauthorization of Deferred Accounting of Demand-Side Management Revenues and Expenditures is attached to the Application as Attachment A. Attachment B to the Application is CONFIDENTIAL subject to OAR 860-001-0070 and will be provided to the Public Utility Commission of Oregon's Filing Center under a separate encrypted email. The Application and Notice have been served on the parties in dockets UM 1974 and UE 426, Idaho Power Company's last general rate case.

If you have any questions, please do not hesitate to contact Regulatory Analyst, Mary Alice Taylor at (208) 388-5645.

Please contact this office with any questions.

Sincerely,

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Attorney for Idaho Power Company

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1974(8)

In the Matter of IDAHO POWER COMPANY, Application for Deferred Accounting of Demand-Side Management Revenues and Expenditures.	**APPLICATION FOR REAUTHORIZATION**

I. INTRODUCTION

Pursuant to ORS 757.259(2)(d) and OAR 860-027-0300, Idaho Power Company ("Idaho Power" or "Company") hereby requests an accounting order reauthorizing Idaho Power to defer revenues collected through the Company's Tariff Schedule 91 – Energy Efficiency Rider ("EE Rider") and expenditures associated with the analysis and implementation of energy efficiency and demand response programs. Idaho Power seeks reauthorization of this deferral effective as of October 1, 2026. In support of this Application, Idaho Power states:

1. Idaho Power is a public utility in the state of Oregon and its rates, services, and accounting practices are subject to the regulation of the Public Utility Commission of Oregon ("Commission").

2. This Application is filed pursuant to ORS 757.259, which allows the Commission, upon application, to authorize the deferral of certain items for later inclusion in rates.

3. Communications regarding this Application should be addressed to:

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II. OAR 860-027-0300(3) REQUIREMENTS

A. Description

With this deferral application, Idaho Power seeks reauthorization from the Commission to defer, for future true-up, EE Rider revenues and Demand-Side Management ("DSM") activity expenditures. The EE Rider is a balancing account mechanism that charges customers a percentage of the sum of the monthly charges for the base rate components of their electric bill. Base rate components include the service charge, energy charges, demand charges, and the basic charge. Revenues received from the EE Rider fund the Company's DSM activities and are recorded in a regulatory liability account. As funds are used for DSM activities, the balancing account is debited for the amount of the expenditure. The intent of the balancing account mechanism is to keep the balance in the account as close to zero as possible.[1] The Commission approved the establishment of Idaho Power's EE Rider effective August 31, 2005,[2] and approved the Company's request to defer demand-side management revenues and expenses with Order No. 18-457. In addition, Idaho Power requests that deferred amounts are exempt from the deferral earnings test because the Company's DSM activities are cost-effective conservation resources under ORS 757.262, and therefore, not subject to ORS 757.259(5).[3] This treatment is also consistent with the Commission approval of the EE Rider with Advice No. 05-03.

B. Reasons for Deferral

Energy efficiency and demand response provide economic and operational benefits to the Company and its customers and support the wise use of energy by Idaho Power customers. Idaho Power strives to provide conscientious, prudent, and reasonable actions and activities that result

[1] Advice No. 05-03.

[2] In accordance with the decision of the Commission at the Public Meeting of August 30, 2005, and per the letter dated August 30, 2005, from the Commission Administrator.

[3] *See* ORS 757.259(2)(d), (4); *see also In the Matter of Avista Corporation, dba Avista Utilities, Application for the Reauthorization of Certain Deferral Accounts Related to Avista's Demand Side Management Programs*, Docket No. UM 1165(11), Order No. 16-304, Appendix A at 4 (Aug. 16, 2016) ("Historically, the Commission has not declined to authorize amortization of prudently-incurred DSM expense associated with Commission approved programs based on the earnings review required under ORS 757.259(5)").

in cost-effective energy efficiency, which is a resource the Company has depended on for decades. The Company pays particular attention to ensuring its activities provide the best value to Idaho Power's customers.

On July 6, 2005, Idaho Power filed a request with the Commission for authorization to implement a new charge that would fund DSM activities in the Company's Oregon service area, the EE Rider. DSM refers to the two kinds of activities: things customers do to reduce overall electricity use (like using more efficient light bulbs) and programs that shift use from periods of extreme demand. As described in its annual DSM report filing in docket RE 202, the Company provides information and programs to ensure customers have opportunities to learn about their energy use, how to use energy wisely, and participate in the Company's DSM programs. Idaho Power's current energy efficiency offerings include programs in residential, commercial, industrial, and irrigation for new construction and retrofit applications. Additionally, the Company's custom incentive program offers a wide range of opportunities to its commercial, industrial, and irrigation customers to execute energy savings projects. Idaho Power also offers demand response programs with the goal of minimizing or delaying the need to build new supply-side peaking resources.

Idaho Power funds the pursuit of cost-effective energy efficiency through the EE Rider balancing account mechanism with the goal of using customers' funds wisely by providing conscientious, prudent, and responsible action and activities. All energy efficiency and demand response offerings to Oregon customers are managed in accordance with various Idaho Power tariff schedules authorized by the Commission prior to commencement of any such offering. Any changes to a program offering or measure are approved by the Commission as well.[4] Annually, the Company prepares a report summarizing the efforts, energy savings, and DSM expenditures

[4] For example, Idaho Power's Advice No. 21-03, approved at the June 1, 2021 Public Meeting, authorized changes to over 90 measures in DSM programs offered through Schedule 89 – Commercial and Industrial Energy Efficiency ("Schedule 89").

for the prior year, and beginning in 2025, files it with the Commission in docket RE 202.[5] Finally, pursuant to Order No. 94-590 issued in docket UM 551, Idaho Power notifies the Commission of any energy efficiency program measures that are not cost-effective and requests a cost-effectiveness exception when applicable.[6] Continued Commission approval of the ongoing operation of the EE Rider balancing account, and deferral authorization, is critical to Idaho Power's pursuit of cost-effective energy efficiency and demand response programs.

C. Proposed Accounting

Idaho Power records revenues and expenses that would be subject to the deferral order in accordance with the Code of Federal Regulations to the Federal Energy Regulatory Commission Account 254 (Regulatory Liability).

D. Estimate of Amounts

As of August 31, 2026, the Oregon jurisdictional EE Rider balance was approximately positive $4.2 million, meaning the Company has an additional $4.2 million of customer funds to spend on the pursuit of cost-effective energy efficiency and demand response programs. The Company estimates net amounts deferred beginning the date of this Application through August 2027 to be approximately negative $1.2 million, for a total balance of approximately positive $3 million.

E. Notice

A copy of the Notice of Application for Deferred Accounting of Demand-Side Management Revenues and Expenditures and a list of persons served with the Notice are attached to the Application as Attachment A.

[5] Prior DSM annual reports were filed in Docket No. UM 1710.

[6] For example, in Docket UM No. 1710(8), Idaho Power requested a cost-effectiveness exception for 10 program measures in the Rebate Advantage program, the manufactured home measure in Schedule 87. The exception was approved on March 27, 2025, for the March 31, 2025, through March 31, 2028, time period.

III. OAR 860-027-0300(4) REQUIREMENTS

A. Entries in the Deferred Account to Date

Included with this Application as CONFIDENTIAL Attachment B is a description and explanation of the entries in this deferred account from September 2025 through August 2026. In addition, the Company has included a summary of the annual EE Rider activity for each calendar year beginning in 2017.

B. Reason for Continuation of Deferred Accounting

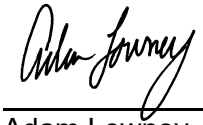
Idaho Power is seeking approval to continue the EE Rider deferral as described in Section II above.

IV. CONCLUSION

Continued Commission approval of the ongoing operation of the EE Rider balancing account is critical to Idaho Power's pursuit of cost-effective energy efficiency and demand response programs. For the reasons stated above, Idaho Power requests reauthorization to defer EE Rider revenues collected and expenditures associated with energy conservation and demand response programs, beginning October 1, 2026, and that those deferred amounts are exempt from an earnings test.

Respectfully submitted this 28th day of September 2026.

MCDOWELL RACKNER GIBSON PC



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Attachment A

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1974(8)

In the Matter of IDAHO POWER COMPANY, Application for Deferred Accounting of Demand-Side Management Revenues and Expenditures.	**NOTICE OF APPLICATION FOR DEFERRED ACCOUNTING OF DEMAND-SIDE MANAGEMENT REVENUES AND EXPENDITURES**

On September 28, 2026, Idaho Power Company ("Idaho Power") filed an application with the Public Utility Commission of Oregon ("Commission") for an order reauthorizing deferral of revenues collected through the Company's Tariff Schedule 91 - Energy Efficiency Rider and expenditures associated with the analysis and implementation of energy conservation and demand response programs.

Approval of Idaho Power's Application will not authorize a change in Idaho Power's rates, but will permit the Commission to consider allowing such deferred amounts in rates in a subsequent proceeding.

Idaho Power's Application will be posted on the Commission website for persons who wish to obtain a copy or they may contact the following:

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Any person who wishes to submit written comments to the Commission on Idaho Power's Application must do so by no later than October 23, 2026.

Dated: September 28, 2026.

Adam Lowney
Attorney for Idaho Power Company

CONFIDENTIAL Attachment B to Idaho Power Company's Application for Deferred Accounting of Demand-Side Management Revenues and Expenditures is confidential in its entirety subject to OAR 860-001-0070.

No redacted version exists.

CERTIFICATE OF SERVICE

I hereby certify that on September 28, 2026 I served a true and correct copy of ***Idaho Power Company's Application for Deferred Accounting of Demand-Side Management Revenues and Expenditures*** by e-mail to said person(s) as indicated below:

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UM 1974(8)

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Dated: September 28, 2026.

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