IN THE SUPREME COURT OF THE STATE OF IDAHO
Docket No. 52114

SNAP! MOBILE, INC., a Delaware corporation, **Plaintiff-Respondent,** **v.** **VERTICAL RAISE, LLC, an Idaho limited liability company; and PAUL LANDERS, individually,** **Defendants-Appellants.**	**Boise, May 2026 Term** **Opinion Filed: September 11, 2026** **Melanie Gagnepain, Clerk**

Appeal from the District Court of the First Judicial District, State of Idaho, Kootenai County. John T. Mitchell, District Judge.

The district court's Third Amended Judgment is affirmed.

Ohler Bean, PLLC, Coeur d'Alene, for Appellants, Vertical Raise, LLC and Paul Landers. Nathan S. Ohler argued.

Duke Evett, PLLC, Boise, and T. Jeff Bone, *Pro Hac Vice*, Corr Cronin, LLP, Seattle, Washington for Respondent, Snap! Mobile, Inc. Emma C. Nowacki argued.

MEYER, Justice.

This case concerns post-judgment interest and whether the entry of an amended judgment affects the date interest begins to accrue. Vertical Raise, LLC, and Paul Landers (collectively "Vertical Raise") appeal the district court's decision granting the motion of Snap! Mobile, Inc. ("Snap") for post-judgment interest on a verdict and costs that were incurred following the first appeal of this case. In *Snap! Mobile, Inc. v. Vertical Raise, LLC* (*Snap I*), 173 Idaho 499, 544 P.3d 714 (2024), the district court entered judgment on a jury's verdict in favor of Snap and subsequently entered an amended judgment with an additur and an award of discretionary costs. On appeal, we affirmed district court's award of discretionary costs and reversed its order granting an additur or new trial and remanded with instructions to enter judgment on the jury's original verdict. *See id.* at 529, 544 P.3d at 744. After the remittitur, Vertical Raise's surety bond tendered payment to Snap to satisfy the judgment and costs, but it did not cover any outstanding post-judgment interest. Thereafter, the district court determined that the judgments accrued interest from the entry dates of the original judgment and amended judgment, respectively, and entered a new amended judgment consistent with its decision.

In this appeal, Vertical Raise contends that post-judgment interest should only start running from the date of entry of the judgment entered after remand because the original judgment and amended judgment were superseded and no longer enforceable; therefore, Snap is not entitled to post-judgment interest because Snap received payment before the district court entered a new judgment on remand. For the reasons set forth below, we affirm.

I. FACTUAL AND PROCEDURAL BACKGROUND

Our opinion in *Snap I* detailed the course of the litigation in the trial court proceedings, 173 Idaho at 508–13, 544 P.3d at 723–28, which is summarized below only to the extent that such proceedings are needed to provide context.

In 2019, Snap filed suit against Vertical Raise, alleging tortious interference with contract, misappropriation of trade secrets, and common law unfair competition. *Id.* at 509, 544 P.3d at 724. Following an eight-day jury trial to determine damages (liability having been determined in Snap's favor on summary judgment), "[t]he jury returned verdicts awarding Snap $750,000 in unjust enrichment damages and $250,000 in punitive damages for a total award of $1,000,000[.]" *Id*. at 511, 544 P.3d at 726. However, the district court inaccurately assessed the jury's award for unjust enrichment damages as $550,000 and entered a judgment (the "Original Judgment") awarding Snap a total of $800,000 on October 15, 2021. *See id.* at 512, 516–17, 544 P.3d at 726, 731–32.

Dissatisfied with the jury's verdict, Snap filed a motion for an additur or new trial.[1] *Id.* at 512, 544 P.3d at 727. Snap also filed a motion for an award of discretionary costs for its expert witness fees. *See id.* at 518–19, 544 P.3d at 733–34. During the hearing on these motions, the district court granted Snap's motion for discretionary costs from the bench. The district court also granted Snap's request for a new trial or additur, increasing the total award to $2,310,021 if accepted by Vertical Raise. *Id.* The district court directed Snap's counsel to "prepare an order to that effect." *Id.* at 513, 544 P.3d at 728. "However, instead of submitting a proposed order conditionally granting a new trial subject to an additur, Snap submitted an 'Amended Judgment,'

[1] "An additur is a trial court's order, issued . . . with the defendant's consent, that increases the jury's award of damages to avoid a new trial on grounds of inadequate damages." *McCandless v. Pease*, 166 Idaho 865, 879, 465 P.3d 1104, 1118 (2020) (citation modified).

which awarded Snap the additur without [Vertical Raise] being consulted or being given the option of accepting the additur in lieu of a new trial." *Id.* The district court signed and entered the Amended Judgment, which included the terms of the Original Judgment and awarded Snap the additur and costs, on December 14, 2021. *See id.*

Vertical Raise appealed, and in *Snap I*, we affirmed the district court's award of discretionary costs but reversed the trial court's order granting an additur or new trial. *Id.* at 514–19, 544 P.3d at 729–34. We further determined that the district court inaccurately assessed the jury's award for unjust enrichment damages as $550,000 rather than $750,000. *See id.* at 511, 516–17, 544 P.3d at 726, 731–32. We remanded "with instructions to reinstate the jury's verdict of $1,000,000" and to "enter an amended judgment consistent with [our] opinion." *Id*. at 514, 529, 544 P.3d at 729, 744.

Following remittitur, Vertical Raise's bond surety released $1,239,525.85 to Snap to satisfy the judgment of $1,000,000 and costs. Thereafter, Snap and Vertical Raise disputed whether any post-judgment interest was due and filed competing motions for entry of judgment. Snap argued that interest started running on the judgment for damages from the entry date of the Original Judgment (October 15, 2021), and on the judgment for costs from the entry date of the Amended Judgment (December 14, 2021), because the damages and discretionary costs were liquidated at those points in the litigation.

Vertical Raise disagreed, arguing that the Amended Judgment "superseded" the Original Judgment, and that this Court "reversed the Amended Judgment" in *Snap I*. Therefore, Vertical Raise contended, there was no "judgment" on which interest accrued under Idaho Code section 28-22-104(2), which provides that "[t]he legal rate of interest on money due on the judgment of any competent court or tribunal shall be the rate of five percent (5%) plus the base rate in effect at the time of entry of the judgment." Vertical Raise further argued that "[t]his procedural posture was self-inflicted by Snap" because Snap erroneously submitted the Amended Judgment (rather than a proposed order conditionally granting an additur) in contravention of the district court's directive. In response, Snap argued that it had merely "mislabeled its post-trial filing as a Proposed 'Amended Judgment' instead of an Order Granting an Additur or New Trail," and that this order did not supersede or nullify the Original Judgment.

The district court denied Vertical Raise's motion for entry of judgment. The district court agreed with Snap that (1) the unmodified award in the Original Judgment ($800,000) began accruing interest when the Original Judgment was entered, and (2) the award of costs began accruing interest when the Amended Judgment was entered. The district court further noted that while Snap erred by submitting the Amended Judgment rather than a proposed order conditionally granting the new trial or additur (and that the court had erred by signing it), Snap's error was not "nefarious" but was merely a "mistake."

The district court subsequently entered a "Second Amended Judgment" and Vertical Raise timely appealed. This Court then entered an order conditionally dismissing appeal, concluding that the Second Amended Judgment did not comply with Idaho Rule of Civil Procedure 54(a)(1). This Court withdrew its order after the district court submitted a "Third Amended Judgment" that complied with Rule 54(a)(1).

II. ISSUE

Did the trial court err in entering a Third Amended Judgment that included post-judgment interest under Idaho Code section 28-22-104(2) accruing from the date of the Original Judgment (October 15, 2021) and Amended Judgment (December 14, 2021)?

III. STANDARDS OF REVIEW

"[P]ost-judgment interest is a statutory creation in Idaho." *Roesch v. Klemann*, 155 Idaho 175, 178, 307 P.3d 192, 195 (2013) (quoting *Chenoweth v. Sanger*, 123 Idaho 189, 191, 846 P.2d 191, 193 (1993)). "An interpretation of a statute is a question of law over which appellate courts exercise free review." *Id.* at 177, 307 P.3d at 194 (quoting *Hayden Lake Fire Prot. Dist. v. Alcorn*, 141 Idaho 307, 312, 109 P.3d 161, 166 (2005)).

When interpreting the meaning of a statute, this Court applies the following standard:

> Interpretation of a statute begins with an examination of the statute's literal words. Where the language of a statute is plain and unambiguous, courts give effect to the statute as written, without engaging in statutory construction. Only where the language is ambiguous will this Court look to rules of construction for guidance and consider the reasonableness of proposed interpretations.

Id. (quoting *Stonebrook Constr., LLC v. Chase Home Fin., LLC*, 152 Idaho 927, 931, 277 P.3d 374, 378 (2012)). "The interpretation of a court rule is a question of law which this Court freely reviews." *Valentine v. Valentine*, 169 Idaho 621, 626, 500 P.3d 514, 519 (2021) (citing *E. Idaho Econ. Dev. Council v. Lockwood Packaging Corp. Idaho*, 139 Idaho 492, 495, 80 P.3d 1093, 1096 (2003)).

IV. ANALYSIS

A. The district court did not err when it determined the dates that interest accrued on the verdict and costs.

On appeal, Vertical Raise challenges the district court's award of post-judgment interest to Snap on two bases. First, it contends that when a judgment is "superseded" by an amended judgment, post-judgment interest should only run from the date the amended judgment is entered because the original judgment is not a "separate enforceable money judgment" under Idaho Rule of Civil Procedure 54(a). Therefore, it contends, the Original Judgment and Amended Judgment are not actually judgments within the meaning of section 28-22-104(2) because the Original Judgment was superseded by the Amended Judgment, which in turn was superseded by the Third Amended Judgment. Second, Vertical Raise argues that this Court "operatively reversed the Amended Judgment" when it reversed the district court's oral order granting the new trial or additur in *Snap I* because the additur was included in the Amended Judgment. In response, Snap contends that the Amended Judgment incorporated, but did not supersede, the Original Judgment and this Court did not reverse any judgment in *Snap I*. For the reasons set forth below, we agree.

"Interest is automatically allowed on judgments . . . ." *Roesch v. Klemann*, 155 Idaho 175, 178, 307 P.3d 192, 195 (2013) (citation modified); *see also* I.C. § 28-22-104(2). "Postjudgment interest compensates a party who was entitled to money but deprived of its use. The very purpose of adding interest to an award or judgment is to recognize the time value of money by compensating a creditor for the delay between when money is due and when it is paid." 47 C.J.S. *Interest & Usury* § 61. "[O]nce an amount owed on a debt is reduced to a judgment, the post-judgment statutory rate is the only applicable interest rate." *Roesch*, 155 Idaho at 179, 307 P.3d at 196. "[J]udgments accrue interest only at the rate defined in [Idaho Code section 28-22-104(2)] and that the rate applies to all judgments" declared during the relevant time period. *Id.* Section 28-22-104(2) states:

> The legal rate of interest on money due on the judgment of any competent court or tribunal shall be the rate of five percent (5%) plus the base rate in effect at the time of entry of the judgment. . . . The legal rate of interest as announced by the treasurer on July 1 of each year shall operate as the rate applying for the succeeding twelve (12) months to all judgments declared during such succeeding twelve (12) month period. The payment of interest and principal on each judgment shall be calculated according to a three hundred sixty-five (365) day year.

I.C. § 28-22-104(2).

The Idaho Rules of Civil Procedure set forth the requirements for a judgment:

> (1) Definition and Form of Judgment. "Judgment" as used in these rules means a separate document entitled "Judgment" or "Decree". A judgment must state the relief to which a party is entitled on one or more claims for relief in the action, which may include dismissal with or without prejudice. A judgment must not contain a recital of pleadings, the report of a master, the record of prior proceedings, the court's legal reasoning, findings of fact, or conclusions of law. A judgment is final if either it is a partial judgment that has been certified as final pursuant to subsection (b)(1) of this rule or judgment has been entered on all claims for relief, except costs and fees, asserted by or against all parties in the action. A judgment or partial judgment must begin with the words "JUDGMENT IS ENTERED AS FOLLOWS: . . ," and it must not contain any other wording between those words and the caption. A judgment may include any findings of fact or conclusions of law expressly required by statute, rule, or regulation.

I.R.C.P. 54(a)(1). Rule 54(a)(2) sets forth the requirements for amended judgments, which states: "If the court orders an amendment to a judgment, the amendment will be effective only after the court enters an amended judgment setting forth all of the terms of the new judgment, including those terms of the prior judgment that remain in effect." I.R.C.P. 54(a)(2).

Here, the verdict amount and award of costs were liquidated in two judgments: the Original Judgment and Amended Judgment, respectively. In arguing that the Original Judgment is no longer enforceable, Vertical Raise contends that the Amended Judgment "replaced, supplanted or superseded" the Original Judgment because it "set forth all terms of the [Original] Judgment that remained in effect pursuant to Rule 54(a)" and, therefore, the Amended Judgment "was the only judgment remaining under Rule 54(a) and the only judgment appealable under [Idaho Appellate Rule] 11(a)." For purposes of determining when post-judgment interest accrues, this argument is unpersuasive for several reasons.

First, neither Rule 54(a) nor section 28-22-104(2) indicate that interest accrues only on a judgment that is final and appealable. *See Hepworth v. Hepworth*, 169 Idaho 745, 751, 503 P.3d 216, 222 (Ct. App. 2021). Rather, "[t]he plain language of Idaho Code [section] 28-22-104(2) indicates that interest on a judgment must accrue at the statutory rate and that the provision applies to *all* judgments." *Roesch*, 155 Idaho at 178, 307 P.3d at 195 (emphasis added). As the Court of Appeals concluded, section 28-22-104(2) "does not limit 'the judgment' to a single judgment in a proceeding and, thus, the statute allows for the possibility of multiple judgments in a case." *Hepworth*, 169 Idaho at 751, 503 P.3d at 222. Second, Vertical Raise does not cite any authority to support its claim that, whenever an amended judgment is entered in a case, the original judgment is effectively nullified. This is not surprising. If such a rule existed, a judgment creditor's priority rights would be extinguished whenever a trial court entered an amended judgment, regardless of whether the new judgment incorporated the original judgment's terms.

More importantly, this Court has long held that when a debt liquidated in a judgment is not reversed on appeal, interest on that debt runs from the date the original judgment was entered regardless of whether a supplemental judgment is entered on remand. *See, e.g.*, *Mitchell v. Flandro* (*Mitchell II*), 96 Idaho 236, 238, 526 P.2d 841, 843 (1974) (judgments for costs not reversed on appeal earn post-judgment interest from the date of the original judgment); *Leliefeld v. Panorama Contractors, Inc.* (*Leliefeld II*), 111 Idaho 897, 907–08, 728 P.2d 1306, 1316–17 (1986) (judgments on damages not reversed on appeal earn post-judgment interest from the date of the original judgment); *Long v. Hendricks* (*Long III*), 117 Idaho 1051, 1054–55, 793 P.2d 1223, 1226–27 (1990) (holding that judgment on liquidated medical expenses accrued post-judgment interest from the date of an original judgment rather than a supplemental judgment entered on remand). We also held that, "[w]hen a judgment is modified downward, the new sum draws interest from the date of the original judgment" and that "post-judgment interest may run on the final judgment from the date of the original judgment despite a subsequent modification on appeal." *Sanchez v. Galey* (*Sanchez II*), 115 Idaho 1064, 1069, 772 P.2d 702, 707 (1989) (quoting *Dursteler v. Dursteler*, 112 Idaho 594, 596, 733 P.2d 815, 817 (Ct.App.1987)).

In *Snap I*, we affirmed the district court's award of costs in the Amended Judgment. Thus, under *Mitchell II* and *Leliefeld II*, the award of costs earned post-judgment interest from the date the Amended Judgment was entered, as the district court concluded. The remaining question is whether interest accrued on the $800,000 from the date the Original Judgment was entered, notwithstanding this Court's upward modification of the judgment in *Snap I*.

Our decision in *Sanchez II* is instructive. In that case, a jury returned a verdict awarding Sanchez $1.35 million in damages. 115 Idaho at 1064, 772 P.2d at 702. After the entry of judgment, the district court ordered that Sanchez either accept a $400,000 reduction in damages or a new trial. *Id.* In the first appeal in that case, *Sanchez v. Galey* (*Sanchez I*), 112 Idaho 609, 616, 733 P.2d 1234, 1241 (1986), we reversed a district court's order granting a remittitur or new trial and remanded with instructions that the court enter additional findings of fact. Following the proceedings on remand, the district court once again ordered Sanchez to remit $400,000 or face a new trial. *Sanchez II*, 115 Idaho at 1065, 772 P.2d at 703. The district court also denied the employee's request for post-judgment interest on the verdict, reasoning that the order granting the remittitur or new trial "effectively vacated" the judgments entered on the jury's verdict and, as such, there was no judgment in effect on which interest could run. *Id.* at 1067, 772 P.2d at 705.

Sanchez appealed, and in *Sanchez II*, we affirmed the trial court's order requiring a remittitur or granting a new trial. *Id.* at 1070, 772 P.2d at 708. However, we rejected the district court's conclusion that the order granting the remittitur or new trial "effectively vacated" the previous judgment. *Id.* at 1067–70, 772 P.2d at 705–06. We explained that the judgment would only have been vacated "if Sanchez had properly signified his refusal to consent to a reduction in the judgment on the verdict and the alternative of a new trial became effective." *Id.* at 1067, 772 P.2d at 705. In that event, "the earlier judgment would have been vacated, and no interest would have accrued until the entry of a new judgment." *Id.* However, if Sanchez accepted the remittitur, then the original judgment less the remittitur would accrue post-judgment interest from the date the original judgment was entered. *Id.*

We further explained that in the event Sanchez elected to accept the remittitur, the defendants could have prevented post-judgment interest from accruing on the modified verdict by tendering payment:

> At the instigation of the defendants the district court had made its own computation of damages, and had arrived at its damage assessment of $950,000. That would be the amount of the judgment on the verdict if Sanchez consented to such reduction. No lesser amount was involved. . . .
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> . . . .
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> The defendants . . . clearly decided to make no tender whatever, and have retained the use of the money represented by the district court's lower figure of $950,000 since the judgment was entered on the verdict on October 31, 1984. . . . The defendants then on their cross-appeal in *Sanchez I* sought to persuade this court of reversible error at the trial, but again failed, and were so advised October 17, 1986. . . . And again no tender of any kind was made to stop the accruing interest.
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> The decision of the Court of Appeals in *Dursteler v. Dursteler*, 112 Idaho 594, 733 P.2d 815 (Ct.App.1987), which is almost side-by-side with *Sanchez I*, also served to advise the defendants that "When a judgment is modified downward, the new sum draws interest from the date of the original judgment . . . post-judgment interest may run on the final judgment from the date of the original judgment despite a subsequent modification on appeal." 112 Idaho at 596, 733 P.2d at 817. We perceive no difference between a modification made at the trial court level, or by an appellate court.

Id. at 1069, 772 P.2d at 707 (last alteration in original).

In this case, the $800,000 damages calculated by the district court began accruing interest when the Original Judgment was entered on October 15, 2021. Thereafter, the district court granted Snap's motion for an additur or the new trial. Like the employee in *Sanchez II*, Vertical Raise did not consent to the additur or opt for a new trial. Instead, it appealed the district court's order and "request[ed] this Court to reinstate the jury's original verdict, or alternatively, allow [it] to elect to have a new trial." *Snap I*, 173 Idaho at 514, 544 P.3d at 729. Even so, Vertical Raise was clearly aware of the $800,000 judgment entered by the district court on October 15, 2021. Yet, like the defendants in *Sanchez II*, it elected to make no tender to stop the accruing interest. And while the jury's verdict was modified upwards by $200,000 in *Snap I* and not downward as in *Sanchez II* and *Dursteler*, this distinction is immaterial because the district court did not permit the $200,000 to accrue post-judgment interest.

Vertical Raise argues that *Mitchell II*, *Leliefeld II*, and *Sanchez II* are all distinguishable because this Court "operatively reversed" the Amended Judgment when it reversed the district court's oral order granting the new trial or additur in *Snap I* because the additur was included in the Amended Judgment. We disagree. As set forth above, we only reversed the trial court's order granting an additur or new trial. 173 Idaho at 514–29, 544 P.3d at 729–44. We did not reverse any of the judgments in *Snap I*. At most, our decision had the effect of *partially* reversing the Amended Judgment to the extent that it awarded Snap the additur. However, as set forth in *Mitchell II* and *Leliefeld II*, this did not stop interest accruing on the remaining judgments.

Next, Vertical Raise contends that *Mitchell II*, *Leliefeld II*, and *Sanchez II* are no longer controlling precedent due to the 2010 amendment to Idaho Rule of Civil Procedure 54(a). "The rule of *stare decisis* dictates that we follow [controlling precedent], unless it is manifestly wrong, unless it has proven over time to be unjust or unwise, or unless overruling it is necessary to vindicate plain, obvious principles of law and remedy continued injustice." *Thompson v. Burley Inn, Inc.*, 173 Idaho 637, 646, 546 P.3d 649, 658 (2024) (alteration in original) (quoting *Gomez v. Crookham Co.*, 166 Idaho 249, 259, 457 P.3d 901, 911 (2020) *superseded by statute*, I.C. § 72-209(3), *as stated in*, *Fulfer v. Sorrento Lactalis, Inc.*, 171 Idaho 296, 298 n.1, 520 P.3d 708, 710 n.1 (2022)). "'Principles of *stare decisis*, like judicial restraint, compel [appellate courts] to not lightly reject precedent merely because there has been a change in the makeup of the Court or because the precedent was not unanimous,' or if the current Court would decide a precedent-setting case differently." *Id.* (quoting *Gomez*, 166 Idaho at 259, 457 P.3d at 911).

This Court's 2010 order amending Rule 54(a) provides in pertinent part:

> 1. That Rule 54(a) be, and the same is hereby, repealed and the following adopted to read as follows:
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> **Rule 54(a). Judgments - Definition - Form**. "Judgment" as used in these rules ~~includes a decree and any order from which an appeal lies~~ means a separate document entitled "Judgment" or "Decree". A judgment shall state the relief to which a party is entitled on one or more claims for relief in the action. Such relief can include dismissal with or without prejudice. A judgment shall not contain a recital of pleadings, the report of a master, ~~or~~ the record of prior proceedings, the court's legal reasoning, findings of fact, or conclusions of law. A judgment is final if either it has been certified as final pursuant to subsection (b)(1) of this rule or judgment has been entered on all claims for relief, except costs and fees, asserted by or against all parties in the action.

Order at 1, *In Re: Amendments of Idaho Rules of Civil Procedure (I.R.C.P.) 54(a) and 58(a)* (Idaho Mar. 29, 2010) (effective Jul. 1, 2010).

In its reply brief, Vertical Raise argues that the 2010 amendment to Rule 54(a) amounted to "a substantive change" in the law because "Rule 54(a) no longer includes orders or other mandates that do not fit within its definition of a 'judgment'" and because this Court exclusively resolved the issue whether a document qualified as a judgment within the meaning of section 28-22-104(2) by *exclusively* referencing Rule 54(a) in *Roesch*.

There are two problems with Vertical Raise's argument. First, as Snap notes, "Vertical Raise fail[ed] to identify what wording of the amendment would have altered or nullified" *Mitchell II*, *Leliefeld II*, and *Sanchez II* in its opening brief. "[I]t is a fundamental principle of appellate procedure that appellants are 'required to identify legal issues and provide authorities supporting the arguments in the opening brief.'" *State v. Ingraham*, 172 Idaho 30, 36, 528 P.3d 966, 972 (2023) (citations omitted). "Raising a new issue at a 'late stage of the briefing does not allow for full consideration of the issue,' nor does it give a respondent a fair opportunity to respond to the issue." *Id.* (citation omitted). "Thus, such late arguments . . . are generally not considered by the Court." *Id.*

Second, it is unclear how the amendments to Rule 54(a) undermine our holdings in *Mitchell II*, *Leliefeld II*, or *Sanchez II*. The purpose of the amendment was "[t]o address the continuing confusion over what constitutes a final appealable judgment . . . ." *Civil Rules Advisory Committee Minutes* (Mar. 2, 2010). However, as set forth above, neither Rule 54(a) nor section 28-22-104(2) indicate that post-judgment interest only accrues on a judgment that is final and appealable. In short, Vertical Raise has not established that *Mitchell II*, *Leliefeld II*, and *Sanchez II* are manifestly wrong.

For these reasons, we conclude that the district court did not err when it determined the dates that post-judgment interest accrued on awards of damages and costs. Therefore, we affirm the district court's Third Amended Judgment.

B. We decline to address whether Vertical Raise's tendering of payment to Snap stopped post-judgment interest from accruing.

In their briefing, a dispute arose between Snap and Vertical Raise regarding the proper method of calculating post-judgment interest and whether Vertical Raise's payment of the judgment amount and cost award stopped interest from accruing where such payment only covered the principal amount owed, but not any interest. In its respondent's brief, Snap asserted that it was entitled to $223,113.22 in post-judgment interest as of July 21, 2025, because Vertical Raise failed to tender payment on interest owed and "interest on interest has continued to accrue . . . ." Vertical Raise disputed Snap's calculation in its reply brief, noting that Snap erroneously included interest on interest or applied an incorrect interest rate. While acknowledging during oral argument that the calculation of interest was not raised as an issue on appeal, Snap's counsel requested that this Court provide guidance to the parties on this issue. We decline to address this issue because it was not properly presented to this Court.

"It is axiomatic that this Court will not consider issues raised for the first time on appeal[,]" *Siercke v. Siercke*, 167 Idaho 709, 715, 476 P.3d 376, 382 (2020), or issues that "lack . . . citations of applicable authority," *Dickenson v. Benewah Cnty. Sheriff*, 172 Idaho 144, 150, 530 P.3d 691, 697 (2023) (citation modified). Moreover, an appellate court may provide guidance on remand when it "reverses or vacates a judgment upon an issue properly raised, and remands for further proceedings . . . ." *Hood v. Poorman*, 171 Idaho 176, 191, 519 P.3d 769, 784 (2022) (quoting *N. Idaho Bldg. Contractors Ass'n v. City of Hayden*, 164 Idaho 530, 540, 432 P.3d 976, 986 (2018)).

Snap seeks guidance on an issue raised for the first time its respondent's brief, and neither party presented cogent argument or citations to any authority to support their positions. Furthermore, we have not reversed or vacated any judgment or remanded for further proceedings and, therefore, we may not address this issue under the guise of "guidance." Accordingly, we decline to address this issue.

C. Attorney Fees

Snap requests an award of attorney fees pursuant to Idaho Code section 12-121, which permits courts to "award reasonable attorney's fees to the prevailing party or parties when the judge finds that the case was brought, pursued or defended frivolously, unreasonably or without foundation." I.C. § 12-121. "These conditions exist when an appellant has only asked the appellate court to second-guess the trial court by reweighing the evidence or has failed to show that the district court incorrectly applied well-established law." *Mortensen v. Berian*, 163 Idaho 47, 53, 408 P.3d 45, 51 (2017) (citation modified).

Snap is the prevailing party in this appeal, and we find that Vertical Raise pursued this appeal unreasonably and without foundation because Vertical Raise failed to show that the district court incorrectly applied *Mitchell II* and *Leliefeld II*, or to explain how the amendments to Rule 54(a) undermine our holdings in *Mitchell II* or *Leliefeld II*. Accordingly, we award Snap its reasonable attorney fees on appeal under section 12-121.

V. CONCLUSION

For these reasons, we affirm the Third Amended Judgment of the district court. Snap is awarded attorney fees under section 12-121 and costs on appeal as a matter of course pursuant to Idaho Appellate Rule 40(a).

Chief Justice BEVAN and Justices BRODY, MOELLER, and MILLER, J. Pro Tem, CONCUR.