

Otter Tail Power submits the following plan for refunding the portion of the interim rate increase that exceeds the amounts authorized by the Commission's final determination. Otter Tail Power proposes to include interest, calculated at 7 percent, computed from the effective date of the interim rates through the date of the refund or credit. Attachment 1 shows the calculation of the estimated refund, including the interest calculation. These calculations will be updated at the time of the actual refunds and will be provided as a further compliance filing within 30 days of when the refunds have been completed.

Attachment 2 calculates the revised interim rate used to determine the refund by comparing interim revenues collected with the interim revenue calculated using the revised rate. When the revised interim rate is lower than the implemented interim rate, the difference results in an interim refund. Attachment 3 provides the calculation of present base revenues for the interim rate period that interim rates were charged. These present revenues are used to calculate the authorized interim revenues based on the final authorized revenue requirement. The difference between the authorized and the collected interim revenues is the interim refunds. Attachment 4 provides the calculation of the interest due on the amount to be refunded.

Refunds of the applicable sales taxes will be included in the refund to customers. Refunds for existing customers will be in the form of a bill credit. Customers due a refund who are no longer Otter Tail customers will receive a check if the refund amount is greater than \$2.00. Any residual un-refunded monies will be credited to the Deferred Fuel Cost Account, in accordance with the refund plan. Refunds will be credited to accounts beginning May 1, 2026 and will appear on a customer's next bill issued within the next sequence of billing cycles beginning May 1, 2026.

Line No.		Interim Revenues Collected	Base Revenues Collected during Interim Period	Revised Interim Rates	Allowed Interim Revenues	Refund without Interest	Interim Refund Factor	Interest	Total Refund Obligation
1	<b>Residential</b>								
2	9.01 Residential Service (Rate 101)	\$ 466,424	\$ 944,943	44.93%	\$ 424,529	\$ (41,895)	-4.43%	\$ (319)	\$ (42,214)
3	9.02 Residential Demand Control (Rate 241)	\$ 24,017	\$ 69,073	29.28%	\$ 20,226	\$ (3,791)	-5.49%	\$ (20)	\$ (3,811)
4		\$ 490,441	\$ 1,014,016	43.92%	\$ 444,755	\$ (45,686)	-4.51%	\$ (339)	\$ (46,025)
5									
6	<b>Farm</b>								
7	9.03 Farm Service (Rate 361, 363)	\$ 36,929	\$ 70,194	44.15%	\$ 30,990	\$ (5,939)	-8.46%	\$ (49)	\$ (5,988)
8	11.02 Irrigation - Option 1: Non-Time-of-Day (Rate 703)	\$ -	\$ -	43.91%	\$ -	\$ -	0.00%	\$ -	\$ -
9	11.02 Irrigation Service - Option 2 (Rates 704, 705, 706)	\$ -	\$ -	43.88%	\$ -	\$ -	0.00%	\$ -	\$ -
10		\$ 36,929	\$ 70,194	44.14%	\$ 30,990	\$ (5,939)	-8.46%	\$ (49)	\$ (5,988)
11									
12	<b>General Service</b>								
13	10.01 Small General Service - Under 20 kW - Metered Service Secondary (Rate 404)	\$ 35,838	\$ 173,716	44.60%	\$ 77,472	\$ -	0.00%	\$ -	\$ -
14	10.01 Small General Service - Under 20 kW - Metered Service Primary (Rate 405)	\$ 60	\$ 290	45.26%	\$ 131	\$ -	0.00%	\$ -	\$ -
15	10.02 General Service - 20 kW or Greater - Secondary Service (Rate 401)	\$ 264,979	\$ 372,057	44.45%	\$ 165,395	\$ (99,584)	-26.77%	\$ (1,100)	\$ (100,684)
16	10.02 General Service - 20 kW or Greater - Primary Service (Rate 403)	\$ 2,936	\$ 4,122	45.28%	\$ 1,866	\$ (1,069)	-25.94%	\$ (13)	\$ (1,082)
17	10.03 General Service - Time of Use (Commercial TOU) - (Rates 708, 709, 710)	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
18	11.05 Municipal Pumping - Secondary Service (Rate 873, 874)	\$ 12,660	\$ 24,882	44.45%	\$ 11,061	\$ (1,599)	-6.43%	\$ (12)	\$ (1,611)
19		\$ 316,472	\$ 575,068	44.50%	\$ 255,926	\$ (102,253)	-17.78%	\$ (1,125)	\$ (103,377)
20									
21	<b>Large General Service</b>								
22	10.04 Large General Service - Secondary Service (Rate 603)	\$ 463,633	\$ 1,032,821	43.56%	\$ 449,864	\$ (13,769)	-1.33%	\$ (102)	\$ (13,871)
23	10.04 Large General Service - Primary Service (Rate 602)	\$ 58,543	\$ 130,415	31.69%	\$ 41,333	\$ (17,211)	-13.20%	\$ (113)	\$ (17,324)
24	10.04 Large General Service - Transmission Service (Rate 632)	\$ 613	\$ 1,366	-11.56%	\$ (158)	\$ (771)	-56.45%	\$ (6)	\$ (777)
25	10.05 Large General Service Time of Day - Secondary Service (Rates 611, 615, 613)	\$ 11,858	\$ 12,630	43.53%	\$ 5,498	\$ (6,360)	-50.36%	\$ (100)	\$ (6,460)
26	10.05 Large General Service Time of Day - Primary Service (Rates 610, 614, 612)	\$ 167,761	\$ 178,678	43.10%	\$ 77,010	\$ (90,751)	-50.79%	\$ (1,223)	\$ (91,974)
27	10.05 Large General Service Time of Day - Transmission Service (Rates 639, 637, 640)	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
28	11.01 Standby Service (Rates 941,944,947,950,953,956)	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
29	14.02 Real Time Pricing - Secondary Service (Rate 664)	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
30		\$ 702,409	\$ 1,355,910	40.14%	\$ 573,547	\$ (128,862)	-9.50%	\$ (1,544)	\$ (130,406)
31									
32	<b>Outdoor Lighting</b>								
33	11.03 Outdoor Lighting - Metered - Energy Only (Rate 747, 748)	\$ (177)	\$ 980	-5.75%	\$ (56)	\$ -	0.00%	\$ -	\$ -
34	11.03 Outdoor Lighting - Non-Metered - Energy Only (Rate 749)	\$ 183	\$ 1,854	68.13%	\$ 1,263	\$ -	0.00%	\$ -	\$ -
35	11.04 Outdoor Lighting - Street & Area Lighting (Rate 741)	\$ 330	\$ 27,513	38.96%	\$ 10,719	\$ -	0.00%	\$ -	\$ -
36	11.04 Outdoor Lighting - Flood Lighting (Rate 743)	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
37	11.07 Outdoor Lighting - Flood Lighting (Rate 730)	\$ 448	\$ 43,907	38.95%	\$ 17,102	\$ -	0.00%	\$ -	\$ -
38	11.06 Civil Defense - Fire Sirens (Rate 842)	\$ 26	\$ 174	0.00%	\$ -	\$ (26)	-14.85%	\$ (0)	\$ (26)
39		\$ 810	\$ 74,429	38.87%	\$ 29,028	\$ (26)	-0.03%	\$ (0)	\$ (26)
40									
41	<b>Controlled Service - Deferred Load</b>								
42	14.01 Controlled Service Deferred Load - Water Heating (Rate 191)	\$ 11,913	\$ 24,447	48.15%	\$ 11,771	\$ (142)	-0.58%	\$ (1)	\$ (143)
43	14.06 Controlled Service Deferred Load (Rates 197, 195)	\$ 10,401	\$ 21,343	48.15%	\$ 10,278	\$ (123)	-0.58%	\$ (1)	\$ (124)
44		\$ 22,314	\$ 45,790	48.15%	\$ 22,049	\$ (264)	-0.58%	\$ (2)	\$ (266)
45									
46	<b>Controlled Service - Interruptible Load</b>								
47	14.04 Controlled Service Interruptible - Large Dual Fuel (Rates 170, 165, 168, 169)	\$ 9,584	\$ 18,573	312.51%	\$ 58,044	\$ -	0.00%	\$ -	\$ -
48	14.05 Controlled Service Interruptible Load - Small Dual Fuel (Rates 190, 185)	\$ 25,874	\$ 50,143	-38.28%	\$ (19,196)	\$ (45,070)	-89.88%	\$ (359)	\$ (45,429)
49		\$ 35,458	\$ 68,717	25.14%	\$ 38,848	\$ (45,070)	-65.59%	\$ (359)	\$ (45,429)
50									
51	<b>Controlled Service - Off-Peak</b>								
52	14.07 Fixed Time of Service Rider - Self-Contained Metering (Rates 301)	\$ 3,865	\$ 8,123	42.72%	\$ 3,470	\$ (395)	-4.86%	\$ (3)	\$ (397)
53	14.07 Fixed Time of Service Rider - CT Metering (Rates 302, 303)	\$ 1,598	\$ 3,359	48.47%	\$ 1,628	\$ -	0.00%	\$ -	\$ -
54		\$ 5,463	\$ 11,482	44.59%	\$ 5,099	\$ (395)	-3.44%	\$ (3)	\$ (397)
55									
56	<b>Total</b>	\$ 1,610,296	\$ 3,215,606	42.01%	\$ 1,400,241	\$ (328,494)	-10.22%	\$ (3,421)	\$ (331,915)

Line No.		Final Base Revenue	Present Base Revenue	Deficiency	Revised Interim Rate Increase
1	<b>Residential</b>				
2	9.01 Residential Service (Rate 101)	\$ 10,778,900	\$ 7,437,499	\$ 3,341,401	44.926%
3	9.02 Residential Demand Control (Rate 241)	\$ 660,218	\$ 510,682	\$ 149,536	29.282%
4		\$ 11,439,118	\$ 7,948,181	\$ 3,490,937	43.921%
5					
6	<b>Farm</b>				
7	9.03 Farm Service (Rate 361, 363)	\$ 776,337	\$ 538,566	\$ 237,771	44.149%
8	11.02 Irrigation - Option 1: Non-Time-of-Day (Rate 703)	\$ 17,394	\$ 12,087	\$ 5,307	43.907%
9	11.02 Irrigation Service - Option 2 (Rates 704, 705, 706)	\$ 10,662	\$ 7,411	\$ 3,252	43.876%
10		\$ 804,393	\$ 558,064	\$ 246,329	44.140%
11					
12	<b>General Service</b>				
13	10.01 Small General Service - Under 20 kW - Metered Service Secondary (Rate 404)	\$ 2,250,339	\$ 1,556,282	\$ 694,056	44.597%
14	10.01 Small General Service - Under 20 kW - Metered Service Primary (Rate 405)	\$ 3,619	\$ 2,491	\$ 1,128	45.263%
15	10.02 General Service - 20 kW or Greater - Secondary Service (Rate 401)	\$ 4,829,935	\$ 3,343,574	\$ 1,486,361	44.454%
16	10.02 General Service - 20 kW or Greater - Primary Service (Rate 403)	\$ 52,416	\$ 36,080	\$ 16,336	45.279%
17	10.03 General Service - Time of Use (Commercial TOU) - (Rates 708, 709, 710)	\$ -	\$ -	\$ -	0.000%
18	11.05 Municipal Pumping - Secondary Service (Rate 873, 874)	\$ 272,529	\$ 188,663	\$ 83,866	44.453%
19		\$ 7,408,837	\$ 5,127,090	\$ 2,281,747	44.504%
20					
21	<b>Large General Service</b>				
22	10.04 Large General Service - Secondary Service (Rate 603)	\$ 15,034,476	\$ 10,472,836	\$ 4,561,640	43.557%
23	10.04 Large General Service - Primary Service (Rate 602)	\$ 230,644	\$ 175,138	\$ 55,507	31.693%
24	10.04 Large General Service - Transmission Service (Rate 632)	\$ 9,935	\$ 11,234	\$ (1,298)	-11.558%
25	10.05 Large General Service Time of Day - Secondary Service (Rates 611, 615, 613)	\$ 132,150	\$ 92,070	\$ 40,080	43.532%
26	10.05 Large General Service Time of Day - Primary Service (Rates 610, 614, 612)	\$ 295,620	\$ 206,583	\$ 89,037	43.100%
27	10.05 Large General Service Time of Day - Transmission Service (Rates 639, 637, 640)	\$ -	\$ -	\$ -	0.000%
28	11.01 Standby Service (Rates 941,944,947,950,953,956)	\$ -	\$ -	\$ -	0.000%
29	14.02 Real Time Pricing - Secondary Service (Rate 664)	\$ 861,769	\$ 861,769	\$ -	0.000%
30		\$ 16,564,595	\$ 11,819,631	\$ 4,744,965	40.145%
31					
32	<b>Outdoor Lighting</b>				
33	11.03 Outdoor Lighting - Metered - Energy Only (Rate 747, 748)	\$ 9,053	\$ 9,606	\$ (553)	-5.755%
34	11.03 Outdoor Lighting - Non-Metered - Energy Only (Rate 749)	\$ 24,759	\$ 14,726	\$ 10,033	68.129%
35	11.04 Outdoor Lighting - Street & Area Lighting (Rate 741)	\$ 360,373	\$ 259,336	\$ 101,037	38.960%
36	11.04 Outdoor Lighting - Flood Lighting (Rate 743)	\$ -	\$ -	\$ -	0.000%
37	11.07 Outdoor Lighting - Flood Lighting (Rate 730)	\$ 393,759	\$ 283,380	\$ 110,379	38.951%
38	11.06 Civil Defense - Fire Sirens (Rate 842)	\$ 1,274	\$ 1,274	\$ -	0.000%
39		\$ 789,218	\$ 568,323	\$ 220,896	38.868%
40					
41	<b>Controlled Service - Deferred Load</b>				
42	14.01 Controlled Service Deferred Load - Water Heating (Rate 191)	\$ 345,815	\$ 233,421	\$ 112,394	48.151%
43	14.06 Controlled Service Deferred Load (Rates 197, 195)	\$ 234,432	\$ 158,235	\$ 76,197	48.154%
44		\$ 580,247	\$ 391,656	\$ 188,591	48.152%
45					
46	<b>Controlled Service - Interruptible Load</b>				
47	14.04 Controlled Service Interruptible - Large Dual Fuel (Rates 170, 165, 168, 169)	\$ 345,815	\$ 83,832	\$ 261,984	312.511%
48	14.05 Controlled Service Interruptible Load - Small Dual Fuel (Rates 190, 185)	\$ 234,432	\$ 379,848	\$ (145,417)	-38.283%
49		\$ 580,247	\$ 463,680	\$ 116,567	25.140%
50					
51	<b>Controlled Service - Off-Peak</b>				
52	14.07 Fixed Time of Service Rider - Self-Contained Metering (Rates 301)	\$ 51,019	\$ 35,747	\$ 15,272	42.723%
53	14.07 Fixed Time of Service Rider - CT Metering (Rates 302, 303)	\$ 25,446	\$ 17,139	\$ 8,307	48.469%
54		\$ 76,465	\$ 52,886	\$ 23,579	44.585%
55					
56	<b>Total (Excludes WAPA, A/C Credit, W/H Credit, and TailWinds)</b>	\$ 38,243,122	\$ 26,929,510	\$ 11,313,612	42.012%

Line No.		Total Interim Revenues Collected	Initial Interim Rates	Base Revenues
1	<b>Residential</b>			
2	9.01 Residential Service (Rate 101)	\$ 466,424	49.36%	\$ 944,943
3	9.02 Residential Demand Control (Rate 241)	\$ 24,017	34.77%	\$ 69,073
4		\$ 490,441		\$ 1,014,016
5				
6	<b>Farm</b>			
7	9.03 Farm Service (Rate 361, 363)	\$ 36,929	52.61%	\$ 70,194
8	11.02 Irrigation - Option 1: Non-Time-of-Day (Rate 703)	\$ -	31.00%	\$ -
9	11.02 Irrigation Service - Option 2 (Rates 704, 705, 706)	\$ -	20.44%	\$ -
10		\$ 36,929		\$ 70,194
11				
12	<b>General Service</b>			
13	10.01 Small General Service - Under 20 kW - Metered Service Secondary (Rate 404)	\$ 35,838	20.63%	\$ 173,716
14	10.01 Small General Service - Under 20 kW - Metered Service Primary (Rate 405)	\$ 60	20.63%	\$ 290
15	10.02 General Service - 20 kW or Greater - Secondary Service (Rate 401)	\$ 264,979	71.22%	\$ 372,057
16	10.02 General Service - 20 kW or Greater - Primary Service (Rate 403)	\$ 2,936	71.22%	\$ 4,122
17	10.03 General Service - Time of Use (Commercial TOU) - (Rates 708, 709, 710)	\$ -	0.00%	\$ -
18	11.05 Municipal Pumping - Secondary Service (Rate 873, 874)	\$ 12,660	50.88%	\$ 24,882
19		\$ 316,472		\$ 575,068
20				
21	<b>Large General Service</b>			
22	10.04 Large General Service - Secondary Service (Rate 603)	\$ 463,633	44.89%	\$ 1,032,821
23	10.04 Large General Service - Primary Service (Rate 602)	\$ 58,543	44.89%	\$ 130,415
24	10.04 Large General Service - Transmission Service (Rate 632)	\$ 613	44.89%	\$ 1,366
25	10.05 Large General Service Time of Day - Secondary Service (Rates 611, 615, 613)	\$ 11,858	93.89%	\$ 12,630
26	10.05 Large General Service Time of Day - Primary Service (Rates 610, 614, 612)	\$ 167,761	93.89%	\$ 178,678
27	10.05 Large General Service Time of Day - Transmission Service (Rates 639, 637, 640)	\$ -	93.89%	\$ -
28	11.01 Standby Service (Rates 941,944,947,950,953,956)	\$ -	0.00%	\$ -
29	14.02 Real Time Pricing - Secondary Service (Rate 664)	\$ -	0.00%	\$ -
30		\$ 702,409		\$ 1,355,910
31				
32	<b>Outdoor Lighting</b>			
33	11.03 Outdoor Lighting - Metered - Energy Only (Rate 747, 748)	\$ (177)	-18.02%	\$ 980
34	11.03 Outdoor Lighting - Non-Metered - Energy Only (Rate 749)	\$ 183	9.87%	\$ 1,854
35	11.04 Outdoor Lighting - Street & Area Lighting (Rate 741)	\$ 330	1.20%	\$ 27,513
36	11.04 Outdoor Lighting - Flood Lighting (Rate 743)	\$ -	0.00%	\$ -
37	11.07 Outdoor Lighting - Flood Lighting (Rate 730)	\$ 448	1.02%	\$ 43,907
38	11.06 Civil Defense - Fire Sirens (Rate 842)	\$ 26	14.85%	\$ 174
39		\$ 810		\$ 74,429
40				
41	<b>Controlled Service - Deferred Load</b>			
42	14.01 Controlled Service Deferred Load - Water Heating (Rate 191)	\$ 11,913	48.73%	\$ 24,447
43	14.06 Controlled Service Deferred Load (Rates 197, 195)	\$ 10,401	48.73%	\$ 21,343
44		\$ 22,314		\$ 45,790
45				
46	<b>Controlled Service - Interruptible Load</b>			
47	14.04 Controlled Service Interruptible - Large Dual Fuel (Rates 170, 165, 168, 169)	\$ 9,584	51.60%	\$ 18,573
48	14.05 Controlled Service Interruptible Load - Small Dual Fuel (Rates 190, 185)	\$ 25,874	51.60%	\$ 50,143
49		\$ 35,458		\$ 68,717
50				
51	<b>Controlled Service - Off-Peak</b>			
52	14.07 Fixed Time of Service Rider - Self-Contained Metering (Rates 301)	\$ 3,865	47.58%	\$ 8,123
53	14.07 Fixed Time of Service Rider - CT Metering (Rates 302, 303)	\$ 1,598	47.58%	\$ 3,359
54		\$ 5,463		\$ 11,482
55				
56	<b>Total</b>	\$ 1,610,296		\$ 3,215,606



Line No.	Interim Refund Factor <sup>1</sup>	Jan-26				Feb-26				Interim Revenues Collected	Interim Revenue Refund			
		Beginning Balance	Ending Balance	Average Balance	Monthly Interest <sup>2</sup>	Beginning Balance	Ending Balance	Average Balance	Monthly Interest <sup>2</sup>					
<b>Residential</b>														
1														
2	9.01 Residential Service (Rate 101)	-4.43%	\$ (3,637)	\$ (20,690)	\$ (12,164)	\$ (72)		\$ -	\$ (20,762)	\$ (20,762)	\$ (20,762)	\$ (111)		\$ -
3	9.02 Residential Demand Control (Rate 241)	-5.49%	\$ (234)	\$ (1,319)	\$ (776)	\$ (5)		\$ -	\$ (1,323)	\$ (1,323)	\$ (1,323)	\$ (7)		\$ -
4			\$ (3,871)	\$ (22,009)	\$ (12,940)	\$ (77)		\$ -	\$ (22,086)	\$ (22,086)	\$ (22,086)	\$ (119)		\$ -
<b>Farm</b>														
7	9.03 Farm Service (Rate 361, 363)	-8.46%	\$ (624)	\$ (3,126)	\$ (1,875)	\$ (11)		\$ -	\$ (3,138)	\$ (3,138)	\$ (3,138)	\$ (17)		\$ -
8	11.02 Irrigation - Option 1: Non-Time-of-Day (Rate 703)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
9	11.02 Irrigation Service - Option 2 (Rates 704, 705, 706)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
10			\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>General Service</b>														
13	10.01 Small General Service - Under 20 kW - Metered Service Secondary (Rate 404)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
14	10.01 Small General Service - Under 20 kW - Metered Service Primary (Rate 405)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
15	10.02 General Service - 20 kW or Greater - Secondary Service (Rate 401)	-26.77%	\$ (13,647)	\$ (70,964)	\$ (42,306)	\$ (252)		\$ -	\$ (71,216)	\$ (71,216)	\$ (71,216)	\$ (382)		\$ -
16	10.02 General Service - 20 kW or Greater - Primary Service (Rate 403)	-25.94%	\$ (284)	\$ (762)	\$ (523)	\$ (3)		\$ -	\$ (765)	\$ (765)	\$ (765)	\$ (4)		\$ -
17	10.03 General Service - Time of Use (Commercial TOU) - (Rates 708, 709, 710)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
18	11.05 Municipal Pumping - Secondary Service (Rate 873, 874)	-6.43%	\$ (98)	\$ (814)	\$ (456)	\$ (3)		\$ -	\$ (817)	\$ (817)	\$ (817)	\$ (4)		\$ -
19			\$ (98)	\$ (814)	\$ (456)	\$ (3)		\$ -	\$ (817)	\$ (817)	\$ (817)	\$ (4)		\$ -
<b>Large General Service</b>														
22	10.04 Large General Service - Secondary Service (Rate 603)	-1.33%	\$ (2,206)	\$ (6,187)	\$ (4,197)	\$ (25)		\$ -	\$ (6,212)	\$ (6,212)	\$ (6,212)	\$ (33)		\$ -
23	10.04 Large General Service - Primary Service (Rate 602)	-13.20%	\$ (372)	\$ (7,727)	\$ (4,050)	\$ (24)		\$ -	\$ (7,751)	\$ (7,751)	\$ (7,751)	\$ (42)		\$ -
24	10.04 Large General Service - Transmission Service (Rate 632)	-56.45%	\$ (104)	\$ (346)	\$ (225)	\$ (1)		\$ -	\$ (348)	\$ (348)	\$ (348)	\$ (2)		\$ -
25	10.05 Large General Service Time of Day - Secondary Service (Rates 611, 615, 613)	-50.36%	\$ (2,409)	\$ (5,979)	\$ (4,194)	\$ (25)		\$ -	\$ (6,004)	\$ (6,004)	\$ (6,004)	\$ (32)		\$ -
26	10.05 Large General Service Time of Day - Primary Service (Rates 610, 614, 612)	-50.79%	\$ -	\$ (85,206)	\$ (42,603)	\$ (253)		\$ -	\$ (85,460)	\$ (85,460)	\$ (85,460)	\$ (459)		\$ -
27	10.05 Large General Service Time of Day - Transmission Service (Rates 639, 637, 640)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
28	11.01 Standby Service (Rates 941,944,947,950,953,956)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
29	14.02 Real Time Pricing - Secondary Service (Rate 664)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
30			\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>Outdoor Lighting</b>														
32	11.03 Outdoor Lighting - Metered - Energy Only (Rate 747, 748)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
34	11.03 Outdoor Lighting - Non-Metered - Energy Only (Rate 749)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
35	11.04 Outdoor Lighting - Street & Area Lighting (Rate 741)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
36	11.04 Outdoor Lighting - Flood Lighting (Rate 743)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
37	11.07 Outdoor Lighting - Flood Lighting (Rate 730)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
38	11.06 Civil Defense - Fire Sirens (Rate 842)	-14.85%	\$ (1)	\$ (4)	\$ (3)	\$ (0)		\$ -	\$ (4)	\$ (4)	\$ (4)	\$ (0)		\$ -
39			\$ (1)	\$ (4)	\$ (3)	\$ (0)		\$ -	\$ (4)	\$ (4)	\$ (4)	\$ (0)		\$ -
<b>Controlled Service - Deferred Load</b>														
42	14.01 Controlled Service Deferred Load - Water Heating (Rate 191)	-0.58%	\$ (12)	\$ (69)	\$ (41)	\$ (0)		\$ -	\$ (69)	\$ (69)	\$ (69)	\$ (0)		\$ -
43	14.06 Controlled Service Deferred Load (Rates 197, 195)	-0.58%	\$ (9)	\$ (60)	\$ (34)	\$ (0)		\$ -	\$ (60)	\$ (60)	\$ (60)	\$ (0)		\$ -
44			\$ (21)	\$ (129)	\$ (75)	\$ (0)		\$ -	\$ (129)	\$ (129)	\$ (129)	\$ (1)		\$ -
<b>Controlled Service - Interruptible Load</b>														
47	14.04 Controlled Service Interruptible Load - Large Dual Fuel (Rates 170, 165, 168, 169)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
48	14.05 Controlled Service Interruptible Load - Small Dual Fuel (Rates 190, 185)	-89.88%	\$ (4,240)	\$ (23,269)	\$ (13,754)	\$ (82)		\$ -	\$ (23,350)	\$ (23,350)	\$ (23,350)	\$ (125)		\$ -
49			\$ (4,240)	\$ (23,269)	\$ (13,754)	\$ (82)		\$ -	\$ (23,350)	\$ (23,350)	\$ (23,350)	\$ (125)		\$ -
<b>Controlled Service - Off-Peak</b>														
52	14.07 Fixed Time of Service Rider - Self-Contained Metering (Rates 301)	-4.86%	\$ (31)	\$ (188)	\$ (110)	\$ (1)		\$ -	\$ (188)	\$ (188)	\$ (188)	\$ (1)		\$ -
53	14.07 Fixed Time of Service Rider - CT Metering (Rates 302, 303)	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
54			\$ (31)	\$ (188)	\$ (110)	\$ (1)		\$ -	\$ (188)	\$ (188)	\$ (188)	\$ (1)		\$ -
55			\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
56	<b>Total</b>		\$ (8,263)	\$ (46,412)	\$ (27,338)	\$ (163)		\$ -	\$ (46,575)	\$ (46,575)	\$ (46,575)	\$ (250)		\$ -

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<sup>2</sup> Consumer deposit interest rate<sup>2</sup> 7.00%

Line No.	Interim Refund Factor <sup>1</sup>	Mar-26				
		Beginning Balance	Ending Balance	Average Balance	Monthly Interest <sup>2</sup>	
<b>Residential</b>						
1						
2	9.01 Residential Service (Rate 101)	-4.43%	\$ (20,874)	\$ (20,874)	\$ (20,874)	(124)
3	9.02 Residential Demand Control (Rate 241)	-5.49%	\$ (1,331)	\$ (1,331)	\$ (1,331)	(8)
4			\$ (22,204)	\$ (22,204)	\$ (22,204)	(132)
5						
6	<b>Farm</b>					
7	9.03 Farm Service (Rate 361, 363)	-8.46%	\$ (3,154)	\$ (3,154)	\$ (3,154)	(19)
8	11.02 Irrigation - Option 1: Non-Time-of-Day (Rate 703)	0.00%	\$ -	\$ -	\$ -	-
9	11.02 Irrigation Service - Option 2 (Rates 704, 705, 706)	0.00%	\$ -	\$ -	\$ -	-
10			\$ -	\$ -	\$ -	-
11						
12	<b>General Service</b>					
13	10.01 Small General Service - Under 20 kW - Metered Service Secondary (Rate 404)	0.00%	\$ -	\$ -	\$ -	-
14	10.01 Small General Service - Under 20 kW - Metered Service Primary (Rate 405)	0.00%	\$ -	\$ -	\$ -	-
15	10.02 General Service - 20 kW or Greater - Secondary Service (Rate 401)	-26.77%	\$ (71,598)	\$ (71,598)	\$ (71,598)	(426)
16	10.02 General Service - 20 kW or Greater - Primary Service (Rate 403)	-25.94%	\$ (770)	\$ (770)	\$ (770)	(5)
17	10.03 General Service - Time of Use (Commercial TOU) - (Rates 708, 709, 710)	0.00%	\$ -	\$ -	\$ -	-
18	11.05 Municipal Pumping - Secondary Service (Rate 873, 874)	-6.43%	\$ (821)	\$ (821)	\$ (821)	(5)
19			\$ (821)	\$ (821)	\$ (821)	(5)
20						
21	<b>Large General Service</b>					
22	10.04 Large General Service - Secondary Service (Rate 603)	-1.33%	\$ (6,246)	\$ (6,246)	\$ (6,246)	(37)
23	10.04 Large General Service - Primary Service (Rate 602)	-13.20%	\$ (7,793)	\$ (7,793)	\$ (7,793)	(46)
24	10.04 Large General Service - Transmission Service (Rate 632)	-56.45%	\$ (350)	\$ (350)	\$ (350)	(2)
25	10.05 Large General Service Time of Day - Secondary Service (Rates 611, 615, 613)	-50.36%	\$ (6,036)	\$ (6,036)	\$ (6,036)	(36)
26	10.05 Large General Service Time of Day - Primary Service (Rates 610, 614, 612)	-50.79%	\$ (85,919)	\$ (85,919)	\$ (85,919)	(511)
27	10.05 Large General Service Time of Day - Transmission Service (Rates 639, 637, 640)	0.00%	\$ -	\$ -	\$ -	-
28	11.01 Standby Service (Rates 941,944,947,950,953,956)	0.00%	\$ -	\$ -	\$ -	-
29	14.02 Real Time Pricing - Secondary Service (Rate 664)	0.00%	\$ -	\$ -	\$ -	-
30			\$ -	\$ -	\$ -	-
31						
32	<b>Outdoor Lighting</b>					
33	11.03 Outdoor Lighting - Metered - Energy Only (Rate 747, 748)	0.00%	\$ -	\$ -	\$ -	-
34	11.03 Outdoor Lighting - Non-Metered - Energy Only (Rate 749)	0.00%	\$ -	\$ -	\$ -	-
35	11.04 Outdoor Lighting - Street & Area Lighting (Rate 741)	0.00%	\$ -	\$ -	\$ -	-
36	11.04 Outdoor Lighting - Flood Lighting (Rate 743)	0.00%	\$ -	\$ -	\$ -	-
37	11.07 Outdoor Lighting - Flood Lighting (Rate 730)	0.00%	\$ -	\$ -	\$ -	-
38	11.06 Civil Defense - Fire Sirens (Rate 842)	-14.85%	\$ (4)	\$ (4)	\$ (4)	(0)
39			\$ (4)	\$ (4)	\$ (4)	(0)
40						
41	<b>Controlled Service - Deferred Load</b>					
42	14.01 Controlled Service Deferred Load - Water Heating (Rate 191)	-0.58%	\$ (70)	\$ (70)	\$ (70)	(0)
43	14.06 Controlled Service Deferred Load (Rates 197, 195)	-0.58%	\$ (60)	\$ (60)	\$ (60)	(0)
44			\$ (130)	\$ (130)	\$ (130)	(1)
45						
46	<b>Controlled Service - Interruptible Load</b>					
47	14.04 Controlled Service Interruptible - Large Dual Fuel (Rates 170, 165, 168, 169)	0.00%	\$ -	\$ -	\$ -	-
48	14.05 Controlled Service Interruptible Load - Small Dual Fuel (Rates 190, 185)	-89.88%	\$ (23,476)	\$ (23,476)	\$ (23,476)	(140)
49			\$ (23,476)	\$ (23,476)	\$ (23,476)	(140)
50						
51	<b>Controlled Service - Off-Peak</b>					
52	14.07 Fixed Time of Service Rider - Self-Contained Metering (Rates 301)	-4.86%	\$ (189)	\$ (189)	\$ (189)	(1)
53	14.07 Fixed Time of Service Rider - CT Metering (Rates 302, 303)	0.00%	\$ -	\$ -	\$ -	-
54			\$ (189)	\$ (189)	\$ (189)	(1)
55						
56	<b>Total</b>		\$ (46,825)	\$ (46,825)	\$ (46,825)	(278)

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<sup>2</sup> Consumer deposit interest rate<sup>2</sup> 7.00%