

**RESOURCE COST ADJUSTMENT (DSM & IRP)
SURCHARGE PROVISION**

Supplement to

- Schedule D - Residential Service
- Schedule G - General Service Non-Demand (0 to 30 KW)
- Schedule J - General Service Demand (31 KW to 100 KW)
- Schedule L - Large Power Primary Service (101 KW and above)
- Schedule P - Large Power Secondary Service (101 KW and above)
- Schedule SL - Street Lighting Service

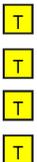
All terms and provisions of Schedules D, G, J, L, P, and SL are applicable except that the following Resource Cost Adjustment Surcharge for all kiloWatt-hours (kWh) per month will be added to the customer bills.

RESOURCE COST ADJUSTMENT SURCHARGE:

The Resource Cost Adjustment Surcharge for each rate schedule is comprised of the following components:

- DSM Program Cost Component
- IRP Cost Component

| Rate Schedule | DSM Program Cost Component (/kWh) | IRP Surcharge Component (/kWh) | Resource Cost Adjustment (/kWh) |
|------------------|--|---|--|
| D | \$0.000000 | \$0.000000 | \$0.000000 |
| G | \$0.002197 | \$0.000000 | \$0.002197 |
| J | \$0.002197 | \$0.000000 | \$0.002197 |
| L | \$0.002197 | \$0.000000 | \$0.002197 |
| P | \$0.002197 | \$0.000000 | \$0.002197 |
| SL | \$0.000000 | \$0.000000 | \$0.000000 |



Issued: December 31, 2025
By: David J. Bissell, President
and Chief Executive Officer

Effective: February 1, 2026
Decision and Order Nos. 19658, 20005, 20960, 21567,
21900, 22253, 23237, 23986, Decision and Order
(January 30, 2009), Decision and Order
(February 2, 2010), Decision and Order
(January 26, 2011), Decision and Order Nos. 30227,
31900, 32657, 33514, 34361, 35239, 36137, 36979,
37597, 38199, 38839 and 40567

RESOURCE COST ADJUSTMENT (DSM & IRP)
SURCHARGE PROVISION (continued)

All base rate schedule discounts, surcharges, and all other adjustments will not apply to the Resource Cost Adjustment Surcharge.

DSM PROGRAM COST COMPONENT:

The DSM Program Cost Component is based on recovering the costs of implementing approved DSM programs and the related revenue taxes. The amount of this component will be determined by dividing the total costs and related taxes by the estimated kWh sales separately for commercial and residential customer classes for the applicable period.

For the 2026 year, the estimated amount of Residential DSM Program costs including related revenue taxes to be recovered is \$0 (\$0 DSM expense + \$0 revenue taxes + \$0 over-collection). For the 2026 year, the estimated amount of Commercial DSM Program costs including related revenue taxes to be recovered is \$623,341 (\$493,450 DSM expense + \$48,118 revenue taxes + \$81,773 under-collection).

If there is a variance between the recorded and the projected surcharge revenue for this Component, a reconciliation adjustment will be made on an annual basis. A corresponding adjustment will be made to the DSM Program Cost Component in the Company's tariff transmittal filed with the Commission for its 2027 Resource Cost Adjustment Surcharge.

Issued: December 31, 2025
By: David J. Bissell, President
and Chief Executive Officer

Effective: February 1, 2026
Decision and Order Nos. 19658, 20005, 20960,
21567, 21900, 22253, 23237, 23986, Decision and
Order (January 30, 2009), Decision and Order
(February 2, 2010), Decision and Order
(January 26, 2011), Decision and Order
Nos. 30227, 31900, 32657, 33514, 34361, 35239,
36137, 36979, 37597, 38199, 38839 and 40567

RESOURCE COST ADJUSTMENT (DSM & IRP)
SURCHARGE PROVISION (continued)

INTEGRATED RESOURCE PLANNING COMPONENT:

The Integrated Resource Planning (IRP) Cost Component is based on recovering the IRP costs and the related revenue taxes for developing, updating, and implementing an Integrated Resource Plan. Costs included in IRP Cost Component shall be associated with plans, programs, projects, and other activities that have been approved by the Commission for recovery through this provision. The amount of this component will be determined by dividing the total costs and related taxes by the estimated kWh sales for the applicable period.

For the 2026 year, the amount of IRP Cost including related revenue taxes to be recovered is \$0 (\$0 IRP expenses + \$0 revenue taxes). T

If there is a variance between the recorded and forecasted surcharge revenue for this Component, a reconciliation adjustment will be made on an annual basis. A corresponding adjustment will be made to the above IRP Cost Component in the Company's tariff transmittal filed with the Commission for its 2027 Resource Cost Adjustment Surcharge. T

ADJUSTMENT:

The Company shall file a notice with the Commission prior to a significant change in any component of the Surcharge as a result of a significant change of any of the expense components, related taxes, recovery period, and/or estimated kWh sales.

Issued: December 31, 2025
By: David J. Bissell, President
and Chief Executive Officer

Effective: February 1, 2026
Decision and Order Nos. 19658, 20005, 20960,
21567, 22253, 23237, 23986, Decision and Order
(January 30, 2009), Decision and Order
(February 2, 2010), Decision and Order
(January 26, 2011), Decision and Order Nos. 30227,
31900, 32657, 33514, 34361, 35239, 36137, 36979,
37597, 38199, 38839 and 40567