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March 2, 2026

Mr. Thomas Golden  
Executive Director  
Nebraska Public Service Commission  
1200 N Street, Suite 300  
Lincoln, NE 68508

RE: Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy  
Docket No. NG-124 Refund Plan

Dear Mr. Golden:

Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy (“Black Hills Energy”) herewith submits the Interim Rate Refund Plan to be filed in Docket NG-124.

If you have any questions or concerns, please let us know.

Respectfully submitted,

*Douglas J. Law*

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DJL:clf  
Enclosures

cc: Margaret McGill  
Brooke Bassell-Herman  
Brad Quimby

**BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION**

**IN THE MATTER OF THE APPLICATION OF )  
BLACK HILLS NEBRASKA GAS, LLC, D/B/A ) APPLICATION NO. NG -124  
BLACK HILLS ENERGY, RAPID CITY, SOUTH )  
DAKOTA, SEEKING APPROVAL OF A )  
GENERAL RATE INCREASE )**

**INTERIM RATE REFUND PLAN**

On May 1, 2025, Black Hills Nebraska Gas, LLC, d/b/a/ Black Hills Energy (“BH Nebraska Gas”) filed a rate application in the above-captioned proceeding with the Nebraska Public Service Commission (“Commission”). On August 1, 2025, BH Nebraska Gas implemented interim rates pursuant to Neb. Rev. Stat. § 66-1838(10)(b).

BH Nebraska Gas and the Nebraska Public Advocate (“PA”) engaged in settlement negotiations, which resulted in a Joint Stipulation and Agreement of Settlement. The Company and the PA filed the Settlement with the Commission and jointly recommended approval during Commission hearing held October 15, 2025.

The Commission considered the Company’s rate application, testimony, exhibits, and the Settlement. After review and analysis of the information presented by BH Nebraska Gas and the PA, the Commission issued an “Order Approving Settlement Agreements” on December 9, 2025, approving the Settlements. The Commission directed BH Nebraska Gas to file a plan to refund ratepayers (“Refund Plan”) the full amount of over-collected charges between August 1, 2025 and December 31, 2025, with interest, on or before March 2, 2026.

Pursuant to the Final Order, entered by the Commission in the above-captioned docket, BH Nebraska Gas hereby presents the proposed interim rate Refund Plan required by the Commission in the Final Order. The Refund Plan includes “...a calculation of the total amount overcollected, a narrative description detailing Black Hill’s plan to refund ratepayers and the justification for

Black Hill’s approach to refund ratepayers, as well as any other supporting information and exhibits necessary for the Commission’s review of the refund plan.”<sup>1</sup>

This filing presents the proposed interim rate Refund Plan required by the Commission in its Final Order.

List of Attachments

- BH Nebraska Gas Interim Rate Refund Plan
- Exhibit 1 – Refund Summary
- Exhibit 2 – Refund Calculation Before Interest
- Exhibit 3 – Interest Calculation

WHEREFORE, BH Nebraska Gas respectfully requests that the Commission approve the attached Refund Plan.

Dated this 2<sup>nd</sup> day of March, 2026.

Respectfully submitted,

**BLACK HILLS NEBRASKA GAS, LLC d/b/a  
BLACK HILLS ENERGY**

By: /s/ Douglas J. Law

Douglas J. Law

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ATTORNEY FOR BLACK HILLS NEBRASKA GAS

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<sup>1</sup> Final Order at pg. 11.

## BH NEBRASKA GAS INTERIM RATE REFUND PLAN

The Refund Plan calculates refunds that result from the implementation of final rates under the Commission’s December 9, 2025 Order Approving Settlement Agreements. The exhibits support the calculations set forth in the Refund Plan.

### I. PROCEDURAL BACKGROUND

BH Nebraska Gas files a Rate Application on May 1, 2025 with the Commission. The Company’s Rate Application in Commission Application No. NG-124 sought a permanent annual increase of approximately \$34.9 million. As permitted by Neb. Rev. Stat. §66-1838(10) of the State Natural Gas Regulation Act, BH Nebraska Gas implemented interim rates, subject to refund, on August 1, 2025. Interim rates implemented are identified below (“Interim Rates”).

**Table 1: Interim Rates Effective August 1, 2025**

	<b>Residential</b>	<b>Small Commercial</b>	<b>Large Commercial</b>
Monthly Customer Charge	\$31.00	\$48.00	\$121.00
Distribution Charge (per therm)			
First Tier <sup>2</sup>	\$0.42242	\$0.95940	\$0.22484
Second Tier <sup>3</sup>	\$0.15000	\$0.15000	\$0.15000

The Commission entered an order on December 9, 2025, wherein among other things, the Commission approved an overall annual revenue increase of approximately \$23.9 million. The Commission adopted the customer charges and rates agreed upon in the Settlement as identified below (“Final Rates”).

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<sup>2</sup> First Tier: Residential - first 10 therms, Small Commercial - first 20 therms, and Large Commercial - first 500 therms.

<sup>3</sup> Second Tier: Residential - over 10 therms, Small Commercial - over 20 therms, and Large Commercial - over 500 therms.

**Table 2: Final Rates Effective January 1, 2026**

	<u>Residential</u>	<u>Small Commercial</u>	<u>Large Commercial</u>
Monthly Customer Charge	\$27.95	\$48.00	\$112.00
Distribution Charge (per therm)			
First Tier <sup>1</sup>	\$0.42989	\$0.95940	\$0.17803
Second Tier <sup>2</sup>	\$0.15000	\$0.15000	\$0.15000

The Commission ordered that new rates be implemented on January 1, 2026. Therefore, the total refund period is August 1, 2025 through December 31, 2025.

In the Final Order, the Commission ordered BH Nebraska gas to file a plan to refund overcollected interim rates, with interest, no later than Monday, March 2, 2026. In addition, the Order indicated that “the plan shall include a calculation of the total amount overcollected, a narrative description detailing Black Hills’ plan to refund ratepayers and the justification for Black Hills’ approach to refunding ratepayers, as well as any other supporting information and exhibits necessary for the Commission’s review of the refund plan” (Order at Pg 11).

## **II. BH NEBRASKA GAS REFUND PLAN**

The Refund Plan incorporates and applies the Commission approved rate design and calculates the refund using the Final Rates. BH Nebraska Gas requests that the Commission adopt the Refund Plan presented in this filing.

Revenue generated under the Interim Rates compared with the Final Rates resulted in an over-collection from the Company’s Residential and Large Commercial customers. There was no over-collection from the Company’s Small Commercial customers.

BH Nebraska Gas will refund five months (August – December 2025) of interim rates to customers. As summarized in Exhibit 1, the total refund proposed by the Company is \$4.7 million. The refund represents the difference between the Interim Rates commencing on August 1, 2025, and Final Rates effective January 1, 2026. The difference between those two rates was

then applied to actual customer consumption data from August 1 through December 31. The average residential customer will receive a refund of approximately \$15, and the average large commercial customer will receive a refund of about \$131. There is no refund for Small Commercial customers because their final rates were the same as the interim rates.

**Customer Charge Over-Collection**

BH Nebraska Gas’s Interim Rates customer charges went into effect on August 1, 2025. BH Nebraska Gas administers a cycle billing system to bill its customers. Therefore, with the Interim Rates taking effect on the first day of the month, all customers were assessed a prorated portion of the increased Customer Charge effective the 1st day of the month based on a straight-line basis by cycle. The Refund Plan calculates the over-collection resulting from the interim customer charges compared to the final customer charges approved by the Commission.

**Table 3: Customer Charge**

Monthly Customer Charges	Interim Rates	Final Rates	Change
Residential	\$31.00	\$27.95	\$(3.05)
Small Commercial	\$48.00	\$48.00	-----
Large Commercial	\$121.00	\$112.00	\$(9.00)

**Distribution Charge**

The Company’s cycle billing occurs as meters are read. The August 1, 2025 Interim Rate increase for BH Nebraska Gas was applied to all volumes consumed by its customers under the various distribution rate blocks during the month.

On the Refund Plan Exhibit 2, the change from the Interim Rates to the Commission’s Final Rates is prorated on a straight-line basis by cycle to determine the billing rate. The rate was multiplied by the volumes to determine the amount.

**Table 4: Distribution Tier 1 Charge**

Distribution Tier 1 Charges (per therm)	Interim Rates	Final Rates	Change
Residential	\$0.42242	\$0.42989	\$0.00747
Small Commercial	\$0.95940	\$0.95940	-----
Large Commercial	\$0.22484	\$0.17803	\$(0.04681)

**Interest Calculation**

The interest calculations used by BH Nebraska Gas regarding the interim rate refund is based on Neb. Rev. Stat. § 45-103 as required under the State Natural Gas Regulation Act, Neb. Rev. Stat. § 66-41(7)(a) (2003). Interest will be paid through April 30, 2026. Exhibit 3 shows the interest calculations over the nine-month period August 2025 through April 2026.

**Refund Implementation and Customer Communication**

Residential and Large Commercial (Jurisdictional Retail and Energy Options) customers who were on the Company’s gas distribution system during the interim rate period will receive a portion of the refund revenue collected from BH Nebraska Gas customers.

Customers still on the system at the time the refund is distributed will receive a one-time bill credit refund based on the number of months the customer was on the system during the interim period and on their individual usage during that same period.

Any customer no longer receiving service from BH Nebraska Gas will be issued a refund check if a forwarding address is known and the refund exceeds \$5.00. BH Nebraska Gas will undertake commercially reasonable actions to locate the customer. The disposition of undistributed refunds is described below.

**Refund Simplification and Logistics**

The refund provided to on-system Residential, Large Commercial retail, and Large Commercial Energy Option Customers will be distributed as a one-time bill credit. As noted above, customers no longer receiving service from BH Nebraska Gas will be issued a refund

check if a forwarding address is known. BH Nebraska Gas will undertake other commercially reasonable actions to locate the customer. However, no refund checks for \$5.00 or less will be printed and issued. Undistributed refunds and any printed checks mailed and returned to BH Nebraska Gas will be forwarded to the State Treasurer per the State's Escheat laws. Refunds will be used to offset any outstanding balance of a customer who may still owe BH Nebraska Gas for past gas consumption.

The proposed method of refunding to current customers is consistent with the refund methods adopted in BH Nebraska Gas prior rate cases and consistent with refund plans regularly approved in other states. Once the refund is complete, BH Nebraska Gas will provide a report of the refund to the Commission.

BH Nebraska Gas intends to process the refunds as soon as possible after Commission approval of the Company's Refund Plan. BH Nebraska Gas will provide notice to its customers through a bill message.<sup>4</sup>

### **III. CONCLUSION**

BH Nebraska Gas seeks to make this refund of interim rates pursuant to Neb. Rev. Stat. § 66-1838(10) as routine as possible. The methodology proposed herein attempts to make the refund as fair and efficient as reasonably possible.

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<sup>4</sup> Bill message language will indicate: "The Nebraska Public Service Commission approved a one time rate refund for the difference between current rates and interim rates in place between Aug. 1, 2025 through Dec. 31, 2025. Learn more at [blackhillsenergy.com/reliablene](http://blackhillsenergy.com/reliablene)."

**CERTIFICATE OF SERVICE**

I hereby certify that on this 2nd day of March, 2026, the foregoing **INTERIM REFUND PLAN** was served electronically on the following at the email address shown below:

<b>Nebraska Public Service Commission</b>	
<b>Gregory J. Walklin</b> <a href="mailto:gregory.walklin@nebraska.gov">gregory.walklin@nebraska.gov</a>	<b>Nichole Mulcahy</b> <a href="mailto:nichole.mulcahy@nebraska.gov">nichole.mulcahy@nebraska.gov</a>
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/s/ Douglas J. Law  
Douglas J. Law #19436

**Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy**  
**Summary of Refund by Class**

**Exhibit 1**

	<b>Base Rates</b>	<b>Interest</b>	<b>Total</b>	<b>Avg No Customers</b>	<b>Average Refund</b>
<b>Residential</b>	\$ (3,978,985.06)	\$ (129,064.52)	\$ (4,108,049.58)	266,477	\$ (15.42)
<b>Large Commercial</b>	\$ (581,432.17)	\$ (17,686.78)	\$ (599,118.95)	4,574	\$ (130.98)
<b>Total Refund</b>	\$ (4,560,417.23)	\$ (146,751.30)	\$ (4,707,168.53)		

## Refund Calculation Before Interest

## Exhibit 2

### Residential

Line No.	Distribution Charge Tier 1				Customer Charge				Total
		Therms	Rate \$/therm	Amount		Customers	Rate \$/mo	Amount	Amount
1	Aug-25	997,082	\$ 0.00747	\$ 7,448.20	Aug-25	141,086	\$ (3.05)	\$ (430,312.30)	\$ (422,864.10)
2	Sep-25	1,923,520	\$ 0.00747	\$ 14,368.69	Sep-25	266,495	\$ (3.05)	\$ (812,809.75)	\$ (798,441.06)
3	Oct-25	2,087,722	\$ 0.00747	\$ 15,595.28	Oct-25	266,776	\$ (3.05)	\$ (813,666.80)	\$ (798,071.52)
4	Nov-25	2,422,011	\$ 0.00747	\$ 18,092.42	Nov-25	256,740	\$ (3.05)	\$ (783,057.00)	\$ (764,964.58)
5	Dec-25	2,693,252	\$ 0.00747	\$ 20,118.59	Dec-25	276,517	\$ (3.05)	\$ (843,376.85)	\$ (823,258.26)
6	Jan-26	1,226,227	\$ 0.00747	\$ 9,159.91	Jan-26	124,769	\$ (3.05)	\$ (380,545.45)	\$ (371,385.54)
7		11,349,813		\$ 84,783.09		1,332,383		\$ (4,063,768.15)	\$ (3,978,985.06)

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### Large Commercial

Line No.	Distribution Charge Tier 1				Customer Charge				Total
		Therms	Rate \$/therm	Amount		Customers	Rate \$/mo	Amount	Amount
13	Aug-25	528,135	\$ (0.04681)	\$ (24,722.01)	Aug-25	2,454	\$ (9.00)	\$ (22,086.00)	\$ (46,808.01)
14	Sep-25	1,092,491	\$ (0.04681)	\$ (51,139.49)	Sep-25	4,614	\$ (9.00)	\$ (41,526.00)	\$ (92,665.49)
15	Oct-25	1,247,635	\$ (0.04681)	\$ (58,401.79)	Oct-25	4,607	\$ (9.00)	\$ (41,463.00)	\$ (99,864.79)
16	Nov-25	1,894,495	\$ (0.04681)	\$ (88,681.31)	Nov-25	4,464	\$ (9.00)	\$ (40,176.00)	\$ (128,857.31)
17	Dec-25	2,264,491	\$ (0.04681)	\$ (106,000.82)	Dec-25	4,677	\$ (9.00)	\$ (42,093.00)	\$ (148,093.82)
18	Jan-26	996,534	\$ (0.04681)	\$ (46,647.75)	Jan-26	2,055	\$ (9.00)	\$ (18,495.00)	\$ (65,142.75)
19		8,023,781		\$ (375,593.17)		22,871		\$ (205,839.00)	\$ (581,432.17)

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#### Notes:

- 23 1/ The therms for Jan-26 are December therms that were billed in January.  
 24 2/ The Final Rate for the Residential Distribution Tier 1 was slightly higher than the interim rate. That increase will be netted against the  
 25 customer's customer charge refund.

**Estimated Monthly Interest through April 30, 2026**  
**Tier 1 Distribution Charge**

Interest Rates: [Judgment Interest Rate | Nebraska Judicial Branch](#)

Line No.	Description	Interim Rates	Interest										Total Interest	
			Aug-25	Sep-25	Oct-25		Nov-25	Dec-25	Jan-26		Feb-26	Mar-26		Apr-26
					10/1-10/15	10/16-10/31			1/1-1/15	1/16-1/31				
1	Annual Interest Rate		6.256%	6.256%	6.256%	5.839%	5.839%	5.839%	5.839%	5.612%	5.612%	5.612%	5.612%	
2	Monthly Interest Rate		0.521%	0.521%	0.521%	0.487%	0.487%	0.487%	0.487%	0.468%	0.468%	0.468%	0.468%	
3														
4	<b>Residential</b>													
5	No interest calculation for the Residential Distribution Tier 1 rate. The final rate was higher than the interim rate.													
6														
7														
8	<b>Large Commercial</b>													
9	Aug-25	\$ (24,722)	\$ (129)	\$ (130)	\$ (63)	\$ (63)	\$ (122)	\$ (123)	\$ (123)	\$ (119)	\$ (120)	\$ (120)	\$ (120)	\$ (1,112)
10	Sep-25	\$ (51,139)	\$ (267)	\$ (130)	\$ (129)	\$ (251)	\$ (253)	\$ (254)	\$ (245)	\$ (246)	\$ (247)	\$ (247)	\$ (2,023)	
11	Oct-25	\$ (58,402)	\$ (147)	\$ (147)	\$ (286)	\$ (287)	\$ (288)	\$ (279)	\$ (280)	\$ (281)	\$ (281)	\$ (1,995)		
12	Nov-25	\$ (88,681)	\$ (432)	\$ (434)	\$ (436)	\$ (421)	\$ (423)	\$ (425)	\$ (2,569)					
13	Dec-25	\$ (106,001)	\$ (516)	\$ (518)	\$ (505)	\$ (2,543)								
14	Jan-26	\$ (46,648)	\$ (219)	\$ (220)	\$ (221)	\$ (888)								
15		\$ (375,593)	\$ (129)	\$ (396)	\$ (340)	\$ (339)	\$ (1,091)	\$ (1,612)	\$ (1,847)	\$ -	\$ (1,783)	\$ (1,792)	\$ (1,800)	\$ (11,129)

**Estimated Monthly Interest through April 30, 2026**  
**Customer Charge**

Interest Rates: [Judgment Interest Rate | Nebraska Judicial Branch](#)

Line No.	Description	Interim Rates	Interest										Total Interest	
			Aug-25	Sep-25	Oct-25		Nov-25	Dec-25	Jan-26		Feb-26	Mar-26		Apr-26
					10/1-10/15	10/16-10/31			1/1-1/15	1/16-1/31				
1	Annual Interest Rate		6.256%	6.256%	6.256%	5.839%	5.839%	5.839%	5.839%	5.612%	5.612%	5.612%	5.612%	
2	Monthly Interest Rate		0.521%	0.521%	0.521%	0.487%	0.487%	0.487%	0.487%	0.468%	0.468%	0.468%	0.468%	
3														
4	<b>Residential</b>													
5	Aug-25	\$ (430,312)	\$ (2,243)	\$ (2,255)	\$ (1,097)	\$ (1,095)	\$ (2,126)	\$ (2,137)	\$ (1,039)	\$ (1,068)	\$ (2,074)	\$ (2,083)	\$ (2,093)	\$ (19,309)
6	Sep-25	\$ (812,810)	\$ (4,237)	\$ (2,061)	\$ (2,057)	\$ (3,996)	\$ (4,015)	\$ (1,952)	\$ (2,006)	\$ (3,896)	\$ (3,915)	\$ (3,933)	\$ (3,933)	\$ (32,068)
7	Oct-25	\$ (813,667)	\$ (2,053)	\$ (2,049)	\$ (3,979)	\$ (3,998)	\$ (1,944)	\$ (1,998)	\$ (3,880)	\$ (3,898)	\$ (3,917)	\$ (3,917)	\$ (27,716)	
8	Nov-25	\$ (783,057)	\$ (3,810)	\$ (3,829)	\$ (1,862)	\$ (1,913)	\$ (3,715)	\$ (3,733)	\$ (3,750)	\$ (22,612)				
9	Dec-25	\$ (843,377)	\$ (4,104)	\$ (1,995)	\$ (2,050)	\$ (3,982)	\$ (4,001)	\$ (4,020)	\$ (20,152)					
10	Jan-26	\$ (380,545)	\$ (896)	\$ (921)	\$ (1,788)	\$ (1,797)	\$ (1,805)	\$ (7,206)						
11		\$ (4,063,768)	\$ (2,243)	\$ (6,493)	\$ (5,210)	\$ (5,200)	\$ (13,911)	\$ (18,083)	\$ (9,688)	\$ (9,956)	\$ (19,336)	\$ (19,426)	\$ (19,517)	\$ (129,065)
12														
13	<b>Large Commercial</b>													
14	Aug-25	\$ (22,086)	\$ (115)	\$ (116)	\$ (56)	\$ (56)	\$ (109)	\$ (110)	\$ (53)	\$ (55)	\$ (106)	\$ (107)	\$ (107)	\$ (991)
15	Sep-25	\$ (41,526)	\$ (216)	\$ (105)	\$ (105)	\$ (204)	\$ (205)	\$ (100)	\$ (102)	\$ (199)	\$ (200)	\$ (201)	\$ (201)	\$ (1,638)
16	Oct-25	\$ (41,463)	\$ (105)	\$ (104)	\$ (203)	\$ (204)	\$ (99)	\$ (102)	\$ (198)	\$ (199)	\$ (200)	\$ (200)	\$ (1,412)	
17	Nov-25	\$ (40,176)	\$ (195)	\$ (196)	\$ (96)	\$ (98)	\$ (191)	\$ (192)	\$ (192)	\$ (192)	\$ (192)	\$ (192)	\$ (1,160)	
18	Dec-25	\$ (42,093)	\$ (205)	\$ (100)	\$ (102)	\$ (199)	\$ (200)	\$ (201)	\$ (1,006)					
19	Jan-26	\$ (18,495)	\$ (44)	\$ (45)	\$ (87)	\$ (87)	\$ (88)	\$ (350)						
20		\$ (205,839)	\$ (115)	\$ (332)	\$ (266)	\$ (266)	\$ (712)	\$ (920)	\$ (491)	\$ (504)	\$ (980)	\$ (984)	\$ (989)	\$ (6,558)