**Section 330.50 Refunds**

a) All temporary rate increases granted will be subject to refund, pending the order issued in the permanent rate case. If the temporary rate increase granted exceeds the permanent rate increase granted, the difference will be refunded. *The Commission shall also review the propriety of its prior award of interim relief based upon the criteria used by the Commission in granting the interim rate relief.* (Section 9-202(b) of the Act). Each utility receiving a temporary rate increase shall maintain books and records in a manner such that the revenue recovered through temporary rate increased can be identified. identified. The amount of the refund shall be computed and revenues shall be recorded by telecommunications carriers in Account 165, by gas and electric utilities in Account 242, and by water and sewer utilities in Account 241. Said books and records, including billing records during the temporary rate increase period, shall be maintained by the utility until all appeals to the Commission order addressing permanent relief are completed or the appeal deadline passes with no appeals being filed.

b) Any refund shall include interest at the rate set forth pursuant to 83 Ill. Adm. Code 280.70(e)(1) for the applicable time period.