

Black Hills Power, Inc.
South Dakota
Revenue Requirement Model Description

Section J

20:10:13:87. Schedule J-1 -- Expense Charged Other Than Prescribed

Depreciation. Schedule J-1 shall be included in support of statement J as a reconciliation of the aggregate investment in electric or gas plant shown in statement D, and the expense thereon charged in the first instance to other than prescribed depreciation expense accounts.

Source: 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

General Authority:SDCL [49-34A-4](#).

Law Implemented:SDCL [49-34A-10](#), [49-34A-12](#), [49-34A-41](#).

BLACK HILLS POWER, INC.
EXPENSE CHARGED OTHER THAN PRESCRIBED DEPRECIATION
For the Test Year Ended June 30, 2012

Line No.	Policy Description
1	Black Hills Power did not have any expenses charged other than prescribed depreciation
2	for the test year.