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

Section G

20:10:13:78. Schedule G-3 -- Reacquisition of Bonds or Preferred Stock. If any bonds or preferred stock have been reacquired by the utility during the 18 months prior to filing, show full details in schedule G-3, including:

- (1) Title or series;
- (2) Principal amounts or par value reacquired;
- (3) Reacquisition cost;
- (4) Gain or loss on reacquisition;
- (5) Income taxes, if any, allocable to the gain or loss, and basis of allocation.

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

General Authority: SDCL 49-34A-4.

Law Implemented:SDCL <u>49-34A-10</u>, <u>49-34A-12</u>, <u>49-34A-41</u>.

BLACK HILLS POWER, INC. REAQUISTION OF BONDS OR PREFERRED STOCK For the 18 Month Period Prior to Filing

Line No.	Policy Description
1	Black Hills Power did not reacquire any bonds or preferred stock in the 18 months prior
2	to filing.