

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

## Section H

**Schedule H-11 – Removal of Unallowed Advertising Expense.** This Schedule summarizes the advertising costs by FERC account that have been removed from the test year. The total decrease is shown as an adjustment on Line 14, and is adjusted in Statement H, column (i).

**BLACK HILLS POWER, INC.**  
**REMOVAL OF UNALLOWED ADVERTISING EXPENSE**  
**For the Pro Forma Test Year Ended September 30, 2013**

Line No.	FERC Acct. #	Description	Reference	Amount
1		<b>Elimination of Advertising Expense</b>		
2				
3	901	Supervision		963
4	903	Customer Records and Collection Expenses		274
5	908	Customer Assistance		10,097
6	909	Advertisement		3,577
7	910	Miscellaneous		9,514
8	912	Demonstrating and Selling Expenses		314
9	913	Advertising Expenses		46
10	921	Office Supplies & Expense		20,593
11	923	Outside Services		591
12	930.1	General Advertising		215,449
13	930.2	Miscellaneous General		1,099
14		Total Advertising Expense to be Eliminated	Sum (Ln.3:Ln.13)	<u>\$ 262,517</u>