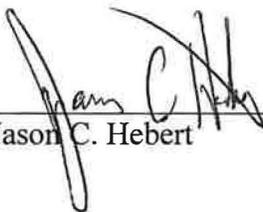


**ATTESTATION OF AUTHORIZED ACCOUNTING
REPRESENTATIVE**

I, Jason C. Hebert, attest that I am the VP – Corporate Controller for Black Hills Corporation, the parent company of Black Hills Power, Inc. d/b/a Black Hills Energy (“Black Hills Power”). I am the authorized accounting representative of Black Hills Power, and I do hereby represent that the cost statements, working papers, and other supporting data submitted as part of this filing, which purport to reflect the books of Black Hills Power do, in fact, set forth the results shown by such books.



Jason C. Hebert

Subscribed and sworn before me this 18th day of February, 2026.





Notary Public, South Dakota

My commission expires June 22, 2026

My Commission Expires: _____