

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
PRO FORMA PLANT ADDITIONS **Schedule D-10**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
1	Intangible Plant							
2	30100 - Intangible - Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200 - Intangible - Franchises & consents	-	-	-	-	-	-	-
4	30300 - Intangible - Miscellaneous	-	-	-	-	-	-	-
5	30305 - Intangible - Cloud Computing	-	-	-	-	-	-	-
6	Subtotal Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7								
8	Steam Production Plant							
9	31001 - Steam - Land	-	-	-	-	-	-	-
10	31002 - Steam - Land Rights	-	-	-	-	-	-	-
11	31100 - Steam - Structures & Improvements - Ben French	-	-	-	-	-	-	-
12	31100 - Steam - Structures & Improvements - Wygen III	-	1,876	2,844	-	-	-	-
13	31100 - Steam - Structures & Improvements - Neil Simpson II	1,973,078	205,763	249,277	21,287	21,186	430,628	30,000
14	31100 - Steam - Structures & Improvements - Neil Simpson I	-	-	-	-	-	-	-
15	31100 - Steam - Structures & Improvements - Osage	-	-	-	-	-	-	-
16	31100 - Steam - Structures & Improvements - Wyodak	-	-	-	-	-	-	-
17	31105 - Steam - Land Improvements - Ben French	-	-	-	-	-	-	-
18	31105 - Steam - Land Improvements - Neil Simpson II	-	-	-	-	-	-	-
19	31105 - Steam - Land Improvements - Wygen III	-	-	-	-	-	-	-
20	31201 - Steam - Boiler Plant Equipment - Ben French	-	-	-	-	-	-	-
21	31201 - Steam - Boiler Plant Equipment - Wygen III	82,993	167,015	160,815	10,948	10,948	10,948	10,948
22	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	7,887,901	12,512,633	5,972,073	41,087	41,087	41,087	41,087
23	31201 - Steam - Boiler Plant Equipment - Osage	-	-	-	-	-	-	-
24	31201 - Steam - Boiler Plant Equipment - Wyodak	5,629	5,629	14,072	4,950	16,617	16,617	159,161
25	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	-	-	-	-	-	-
26	31202 - Steam - Boiler Pollution Control - Wygen III	-	-	-	-	-	-	-
27	31300 - Steam - Generators - Wyodak	-	-	-	-	-	-	-
28	31400 - Steam - Turbogens Units - Ben French	-	-	-	-	-	-	-
29	31400 - Steam - Turbogens Units - Wygen III	-	71,877	53,445	-	-	-	-
30	31400 - Steam - Turbogens Units - Neil Simpson II	590,197	-	-	-	-	-	-
31	31400 - Steam - Turbogens Units - Neil Simpson I	-	-	-	-	-	-	-
32	31400 - Steam - Turbogens Units - Osage	-	-	-	-	-	-	-
33	31400 - Steam - Turbogens Units - Wyodak	-	-	-	-	-	-	-
34	31500 - Steam - Accessory Electric Equipment - Ben French	-	-	-	-	-	-	-
35	31500 - Steam - Accessory Electric Equipment - Wygen III	-	-	-	-	-	-	-
36	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	-	-	-	-	-	-	-
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	-	-	-	-	-	-
38	31500 - Steam - Accessory Electric Equipment - Osage	-	-	-	-	-	-	-
39	31500 - Steam - Accessory Electric Equipment - Wyodak	-	-	-	-	-	-	-
40	31510 - Steam - Computer Hardware	6,574	-	82,426	-	-	-	-
41	31510 - Steam - Computer Hardware - Neil Simpson II	5,629	5,629	5,629	3,168	3,168	3,168	3,168
42	31520 - Steam - Computer Software	-	-	-	-	-	-	-
43	31520 - Steam - Computer Software - Neil Simpson II	33,121	-	41,506	-	-	-	-
44	31530 - Steam - Communication Equipment	-	85,000	55,000	-	-	-	-
45	31530 - Steam - Communication Equipment - Neil Simpson II	-	-	-	-	-	-	-
46	31600 - Steam - Miscellaneous - Ben French	-	-	-	-	-	-	-
47	31600 - Steam - Miscellaneous - Wygen III	-	-	-	5,444	2,743	10,920	13,684
48	31600 - Steam - Miscellaneous - Neil Simpson II	-	-	-	-	-	-	-
49	31600 - Steam - Miscellaneous - Neil Simpson I	-	-	-	-	-	-	-
50	31600 - Steam - Miscellaneous - Osage	-	-	-	-	-	-	-
51	31600 - Steam - Miscellaneous - Wyodak	-	-	-	-	-	-	-
52	Subtotal Steam Production Plant	\$ 10,585,122	\$ 13,055,422	\$ 6,637,086	\$ 86,884	\$ 95,748	\$ 513,367	\$ 258,047

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PRO FORMA PLANT ADDITIONS		Schedule D-10					
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026							
(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)
Line No.	Account and Description	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Total
1	Intangible Plant						
2	30100 - Intangible - Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200 - Intangible - Franchises & consents	-	-	-	-	-	-
4	30300 - Intangible - Miscellaneous	-	-	-	-	-	-
5	30305 - Intangible - Cloud Computing	-	718,118	-	-	-	718,118
6	Subtotal Intangible Plant	\$ -	\$ 718,118	\$ -	\$ -	\$ -	\$ 718,118
7							
8	Steam Production Plant						
9	31001 - Steam - Land	-	-	-	-	-	-
10	31002 - Steam - Land Rights	-	-	-	-	-	-
11	31100 - Steam - Structures & Improvements - Ben French	-	-	-	-	-	-
12	31100 - Steam - Structures & Improvements - Wygen III	-	68,020	29,991	204,441	-	307,172
13	31100 - Steam - Structures & Improvements - Neil Simpson II	30,000	230,485	565,040	1,766,951	358,602	5,882,297
14	31100 - Steam - Structures & Improvements - Neil Simpson I	-	-	-	-	-	-
15	31100 - Steam - Structures & Improvements - Osage	-	-	-	-	-	-
16	31100 - Steam - Structures & Improvements - Wyodak	-	-	-	-	-	-
17	31105 - Steam - Land Improvements - Ben French	-	-	-	-	-	-
18	31105 - Steam - Land Improvements - Neil Simpson II	-	-	-	-	-	-
19	31105 - Steam - Land Improvements - Wygen III	-	-	-	-	-	-
20	31201 - Steam - Boiler Plant Equipment - Ben French	-	-	-	-	-	-
21	31201 - Steam - Boiler Plant Equipment - Wygen III	10,948	272,953	10,948	10,948	281,000	1,041,409
22	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	423,960	146,697	287,922	251,929	1,472,135	29,119,598
23	31201 - Steam - Boiler Plant Equipment - Osage	-	-	-	-	-	-
24	31201 - Steam - Boiler Plant Equipment - Wyodak	165,597	145,643	57,665	-	-	591,580
25	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	-	-	-	-	-
26	31202 - Steam - Boiler Pollution Control - Wygen III	-	-	-	-	-	-
27	31300 - Steam - Generators - Wyodak	-	-	-	-	-	-
28	31400 - Steam - Turbogens Units - Ben French	-	-	-	-	-	-
29	31400 - Steam - Turbogens Units - Wygen III	-	43,243	-	-	-	168,565
30	31400 - Steam - Turbogens Units - Neil Simpson II	-	-	-	-	207,552	797,749
31	31400 - Steam - Turbogens Units - Neil Simpson I	-	-	-	-	-	-
32	31400 - Steam - Turbogens Units - Osage	-	-	-	-	-	-
33	31400 - Steam - Turbogens Units - Wyodak	-	-	-	-	-	-
34	31500 - Steam - Accessory Electric Equipment - Ben French	-	-	-	-	-	-
35	31500 - Steam - Accessory Electric Equipment - Wygen III	-	-	-	-	-	-
36	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	-	-	-	-	-	-
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	-	-	-	-	-
38	31500 - Steam - Accessory Electric Equipment - Osage	-	-	-	-	-	-
39	31500 - Steam - Accessory Electric Equipment - Wyodak	-	-	-	-	-	-
40	31510 - Steam - Computer Hardware	-	-	-	-	-	89,000
41	31510 - Steam - Computer Hardware - Neil Simpson II	3,168	3,168	3,168	3,168	3,168	45,399
42	31520 - Steam - Computer Software	-	-	-	-	-	-
43	31520 - Steam - Computer Software - Neil Simpson II	-	550,823	-	-	-	625,450
44	31530 - Steam - Communication Equipment	-	-	-	-	-	140,000
45	31530 - Steam - Communication Equipment - Neil Simpson II	-	-	-	-	-	-
46	31600 - Steam - Miscellaneous - Ben French	-	-	-	-	-	-
47	31600 - Steam - Miscellaneous - Wygen III	54,566	-	-	-	-	87,357
48	31600 - Steam - Miscellaneous - Neil Simpson II	101,589	(2)	60,075	-	-	161,661
49	31600 - Steam - Miscellaneous - Neil Simpson I	-	-	-	-	-	-
50	31600 - Steam - Miscellaneous - Osage	-	-	-	-	-	-
51	31600 - Steam - Miscellaneous - Wyodak	-	-	-	-	-	-
52	Subtotal Steam Production Plant	\$ 789,827	\$ 1,461,029	\$ 1,014,808	\$ 2,237,437	\$ 2,322,457	\$ 39,057,235

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
PRO FORMA PLANT ADDITIONS
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule D-10

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
53								
54	Wind Production Plant							
55	33821 - Wind - Structures - Corriedale	-	-	-	-	-	-	-
56	33823 - Wind - Wind Turbines	-	-	(871,254)	-	-	-	-
57	33824 - Wind - Wind Tower	-	-	-	-	-	-	-
58	33826 - Wind - Collector System	-	-	-	-	-	-	-
59	33832 - Wind - Communications Equipment	-	-	-	-	-	-	-
60	Subtotal Wind Production Plant	\$ -	\$ -	\$ (871,254)	\$ -	\$ -	\$ -	\$ -
61								
62	Other Production Plant							
63	34001 - Land	-	-	-	-	-	-	-
64	34100 - Structures - Cheyenne Prairie	-	20,183	-	-	-	-	-
65	34100 - Structures - Neil Simpson	12,714	-	-	-	-	-	-
66	34100 - Structures - Ben French Diesel # 1 - 5	-	-	-	-	-	-	-
67	34100 - Structures - Ben French CTs # 1 - 4	-	-	-	-	-	-	-
68	34100 - Structures - Lange I CT	20,264	-	-	-	-	-	-
69	34100 - Structures - Lange II RICE	-	-	-	-	-	-	-
70	34100 - Structures - Corriedale	-	-	-	-	-	-	-
71	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	-	-	-	-	-	-	-
72	34200 - Other Fuel Holders & Accessories - Neil Simpson	-	-	-	-	-	-	-
73	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
74	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	-	-	-	-	-	-	-
75	34200 - Other Fuel Holders & Accessories - Lange I CT	16,704	-	-	-	-	-	-
76	34200 - Other Fuel Holders & Accessories - Lange II RICE	-	-	-	-	-	-	-
77	34300 - Prime Movers	-	-	-	-	-	-	-
78	34410 - Generators - Cheyenne Prairie	38,507	82,893	321,097	5,061	5,061	5,061	5,061
79	34410 - Generators - Neil Simpson	3,406,132	453,083	129,809	4,589,620	3,453,185	3,222,198	1,420,064
80	34410 - Generators - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
81	34410 - Generators - Ben French CTs #1 - 4	-	-	-	-	-	-	-
82	34410 - Generators - Corriedale	-	-	-	-	-	-	-
83	34410 - Generators - Lange I CT	953,961	70,138	167,559	22,776	22,776	37,940	17,621
84	34410 - Generators - Lange II RICE	-	-	-	-	-	-	-
85	34420 - Generators - Rotatable - Cheyenne Prairie	-	-	-	-	-	-	-
86	34500 - Accessory Electric Equipment - Cheyenne Prairie	-	-	-	-	-	-	-
87	34500 - Accessory Electric Equipment - Neil Simpson	-	-	-	-	-	-	-
88	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
89	34500 - Accessory Electric Equipment - Ben French CTs #1-4	-	-	-	-	-	-	-
90	34500 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-	-
91	34500 - Accessory Electric Equipment - Lange I CT	-	25,000	-	-	-	-	-
92	34500 - Accessory Electric Equipment - Lange II RICE	-	-	-	-	-	-	-
93	34510 - Computer Hardware	-	-	46,842	-	-	-	-
94	34520 - Computer Software	-	-	-	-	-	-	-
95	34530 - Communications Equipment - Cheyenne Prairie	-	-	-	-	-	-	-
96	34530 - Communications Equipment - Neil Simpson	-	-	-	-	-	-	-
97	34530 - Communications Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
98	34530 - Communications Equipment - Ben French CTs #1-4	-	-	-	-	-	-	-
99	34530 - Communications Equipment - Lange I CT	-	-	-	-	-	-	-
100	34530 - Communications Equipment - Lange II RICE	-	-	-	-	-	-	-
101	34530 - Communications Equipment	-	-	-	-	-	-	-
102	34534 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-	-
103	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	-	-	-	-	-	-	-
104	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	-	-	-	-	-	-	827,387
105	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
106	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	-	-	-	-	-	-	-
107	34600 - Miscellaneous Power Plant Equipment - Lange I CT	-	-	-	-	-	-	-
108	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	-	-	-	-	-	-	-
109	Subtotal Other Production Plant	\$ 4,448,282	\$ 651,297	\$ 665,306	\$ 4,617,457	\$ 3,481,022	\$ 3,265,199	\$ 2,270,133

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PRO FORMA PLANT ADDITIONS
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COST OF SERVICE STUDY
Schedule D-10

(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)
Line No.	Account and Description	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Total
53							
54	Wind Production Plant						
55	33821 - Wind - Structures - Corriedale	57,596	-	-	-	-	57,596
56	33823 - Wind - Wind Turbines	-	-	260,662	-	-	(610,592)
57	33824 - Wind - Wind Tower	-	-	-	-	-	-
58	33826 - Wind - Collector System	-	-	-	-	-	-
59	33832 - Wind - Communications Equipment	-	-	-	-	-	-
60	Subtotal Wind Production Plant	\$ 57,596	\$ -	\$ 260,662	\$ -	\$ -	\$ (552,996)
61							
62	Other Production Plant						
63	34001 - Land	-	-	-	-	-	-
64	34100 - Structures - Cheyenne Prairie	-	-	-	-	49,461	69,644
65	34100 - Structures - Neil Simpson	-	-	-	-	12,337	25,052
66	34100 - Structures - Ben French Diesel # 1 - 5	-	-	-	-	-	-
67	34100 - Structures - Ben French CTs # 1 - 4	-	-	-	-	-	-
68	34100 - Structures - Lange I CT	296,014	-	-	-	19,662	335,941
69	34100 - Structures - Lange II RICE	-	-	-	-	-	-
70	34100 - Structures - Corriedale	-	-	-	-	-	-
71	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	-	-	-	-	-	-
72	34200 - Other Fuel Holders & Accessories - Neil Simpson	-	-	-	-	-	-
73	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	-	-	-	-	-	-
74	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	-	-	-	-	-	-
75	34200 - Other Fuel Holders & Accessories - Lange I CT	-	-	-	-	-	16,704
76	34200 - Other Fuel Holders & Accessories - Lange II RICE	-	-	-	-	-	-
77	34300 - Prime Movers	-	-	-	-	-	-
78	34410 - Generators - Cheyenne Prairie	5,061	5,061	5,061	5,061	38,032	521,020
79	34410 - Generators - Neil Simpson	-	-	-	-	-	16,674,091
80	34410 - Generators - Ben French Diesel #1 - 5	-	-	-	-	-	-
81	34410 - Generators - Ben French CTs #1 - 4	-	-	-	-	-	-
82	34410 - Generators - Corriedale	-	-	-	-	-	-
83	34410 - Generators - Lange I CT	641,670	18,328	23,479	724,027	313,222	3,013,498
84	34410 - Generators - Lange II RICE	-	-	-	-	-	-
85	34420 - Generators - Rotatable - Cheyenne Prairie	-	-	-	-	-	-
86	34500 - Accessory Electric Equipment - Cheyenne Prairie	-	-	-	-	-	-
87	34500 - Accessory Electric Equipment - Neil Simpson	-	-	-	-	-	-
88	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-
89	34500 - Accessory Electric Equipment - Ben French CTs #1-4	-	-	-	-	-	-
90	34500 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-
91	34500 - Accessory Electric Equipment - Lange I CT	-	-	-	-	25,000	50,000
92	34500 - Accessory Electric Equipment - Lange II RICE	-	-	-	-	-	-
93	34510 - Computer Hardware	-	-	-	-	-	46,842
94	34520 - Computer Software	-	-	-	-	-	-
95	34530 - Communications Equipment - Cheyenne Prairie	-	-	-	-	-	-
96	34530 - Communications Equipment - Neil Simpson	-	-	-	-	-	-
97	34530 - Communications Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-
98	34530 - Communications Equipment - Ben French CTs #1-4	-	-	-	-	-	-
99	34530 - Communications Equipment - Lange I CT	-	-	-	-	-	-
100	34530 - Communications Equipment - Lange II RICE	-	-	-	-	-	-
101	34530 - Communications Equipment	-	-	-	-	-	-
102	34534 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-
103	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	-	-	-	-	-	-
104	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	-	-	-	-	-	827,387
105	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-
106	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	-	-	-	-	-	-
107	34600 - Miscellaneous Power Plant Equipment - Lange I CT	-	-	-	-	-	-
108	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	-	-	-	-	-	-
109	Subtotal Other Production Plant	\$ 942,745	\$ 23,390	\$ 28,541	\$ 729,089	\$ 457,715	\$ 21,580,176

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
110								
111	Transmission Plant							
112	35001 - Transmission Land	-	-	-	-	-	-	-
113	35002 - Transmission Land Rights	-	-	-	-	-	-	-
114	35130 - Transmission Communication Equipment	-	-	-	-	-	-	-
115	35200 - Transmission Structures & Improvements	5,385	661	2,042	-	-	9	-
116	35205 - Transmission Land Improvements	-	-	-	-	-	-	-
117	35300 - Transmission Sub-Station Equipment	64,384	8,018	155,509	-	-	1,498,064	-
118	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	-	-	-	-	-	-
119	35301 - Transmission Station Equipment - GSU	-	-	-	-	-	-	-
120	35301 - Transmission Station Equipment - GSU - Wygen II	-	-	-	-	-	-	-
121	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	-	-	-	-	-	-	-
122	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-	-	-	-	-
123	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	-	-	-	-	-	-
124	35400 - Transmission Poles & Fixtures	-	-	-	-	-	-	-
125	35500 - Transmission Towers & Fixtures	87,412	-	16,758	-	-	-	-
126	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	-	-	-	-	-	-
127	35600 - Transmission Overhead Conductors	75,752	-	2,214	-	-	-	-
128	35600 - Transmission Overhead Conductors - CORRIEDALE	-	-	-	-	-	-	-
129	35900 - Transmission	-	-	-	-	-	-	-
130	Subtotal Transmission Plant	\$ 232,934	\$ 8,678	\$ 176,523	\$ -	\$ -	\$ 1,498,073	\$ -
131								
132	Distribution Plant							
133	36001 - Distribution Land	-	-	-	-	-	-	-
134	36002 - Distribution Land Rights	-	-	-	-	-	-	-
135	36100 - Distribution Structures and Improvements	3,000	21,105	2,154	79	79	79	79
136	36105 - Distribution Land Improvements	-	-	-	-	-	-	-
137	36200 - Distribution Sub-Station Equipment	44,088	194,385	985,455	36,327	36,327	222,653	36,321
138	36330 - Communication Equipment	-	-	-	-	-	-	-
139	36400 - Poles, Towers, and Fixtures	1,351,236	479,221	1,320,647	639,235	640,363	725,012	638,448
140	36500 - Overhead Conductors and Devices	464,351	189,596	407,389	229,415	229,859	248,930	229,082
141	36600 - Underground Conduit	179,140	95,185	791,779	373,388	375,632	373,625	372,771
142	36700 - Underground Conductors and Devices	243,829	184,358	938,959	505,164	509,084	505,745	503,972
143	36801 - Line Transformers - Other Equipment	126,117	55,832	290,735	136,410	136,851	773,393	579,645
144	36802 - Line Transformers - Conventional	55,454	42,217	81,624	69,996	70,113	70,038	69,884
145	36803 - Line Transformers - Pad mount	224,550	125,599	320,499	241,132	241,768	241,318	240,659
146	36901 - Services - Overhead	5,401	4,547	27,310	33,922	33,966	33,929	33,904
147	36902 - Services - Underground	65,572	23,900	659,716	305,075	306,218	305,145	304,894
148	37001 - Meters	167,078	166,782	165,631	186,377	186,390	186,383	186,362
149	37004 - Meters - AMI	22,697	19,540	18,495	27,357	27,497	27,424	27,192
150	37100 - Installations on Customers' Premises	1,636	1,337	4,896	2,744	2,751	2,747	2,736
151	37300 - Street Lighting and Signal Systems	3,342	2,424	155,859	7,056	7,188	7,060	7,045
152	Subtotal Distribution Plant	\$ 2,957,492	\$ 1,606,028	\$ 6,171,147	\$ 2,793,677	\$ 2,804,084	\$ 3,723,481	\$ 3,232,993

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
PRO FORMA PLANT ADDITIONS **Schedule D-10**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)
Line No.	Account and Description	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Total
110							
111	Transmission Plant						
112	35001 - Transmission Land	-	-	-	-	-	-
113	35002 - Transmission Land Rights	-	-	-	-	-	-
114	35130 - Transmission Communication Equipment	-	-	-	-	-	-
115	35200 - Transmission Structures & Improvements	-	-	-	-	-	8,097
116	35205 - Transmission Land Improvements	-	-	-	-	-	-
117	35300 - Transmission Sub-Station Equipment	-	133,449	-	-	133,449	1,992,873
118	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	-	-	-	-	-
119	35301 - Transmission Station Equipment - GSU	-	-	-	-	-	-
120	35301 - Transmission Station Equipment - GSU - Wygen II	-	-	-	-	-	-
121	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	-	-	-	-	-	-
122	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-	-	-	-
123	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	-	-	-	-	-
124	35400 - Transmission Poles & Fixtures	-	-	-	-	-	-
125	35500 - Transmission Towers & Fixtures	19,776	19,776	19,776	19,776	29,276	212,548
126	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	-	-	-	-	-
127	35600 - Transmission Overhead Conductors	-	-	-	-	-	77,966
128	35600 - Transmission Overhead Conductors - CORRIEDALE	-	-	-	-	-	-
129	35900 - Transmission	-	-	-	-	-	-
130	Subtotal Transmission Plant	\$ 19,776	\$ 153,224	\$ 19,776	\$ 19,776	\$ 162,724	\$ 2,291,483
131							
132	Distribution Plant						
133	36001 - Distribution Land	-	-	-	-	-	-
134	36002 - Distribution Land Rights	-	-	-	-	-	-
135	36100 - Distribution Structures and Improvements	79	86	79	79	79	26,977
136	36105 - Distribution Land Improvements	-	-	-	-	-	-
137	36200 - Distribution Sub-Station Equipment	36,318	225,712	36,309	36,304	762,462	2,652,661
138	36330 - Communication Equipment	-	-	-	-	-	-
139	36400 - Poles, Towers, and Fixtures	733,570	835,112	618,119	663,661	921,301	9,565,924
140	36500 - Overhead Conductors and Devices	229,333	803,213	213,828	214,401	270,417	3,729,814
141	36600 - Underground Conduit	373,651	406,503	153,184	206,969	209,646	3,911,474
142	36700 - Underground Conductors and Devices	505,897	581,462	251,915	389,727	392,927	5,513,039
143	36801 - Line Transformers - Other Equipment	136,256	138,350	116,295	116,639	119,239	2,725,761
144	36802 - Line Transformers - Conventional	69,950	69,981	63,797	63,853	64,612	791,519
145	36803 - Line Transformers - Pad mount	240,963	242,221	190,045	190,706	190,423	2,689,884
146	36901 - Services - Overhead	33,914	33,919	27,097	27,106	29,022	324,036
147	36902 - Services - Underground	304,999	305,079	68,879	69,443	70,924	2,789,845
148	37001 - Meters	186,372	186,376	186,372	186,380	186,376	2,176,879
149	37004 - Meters - AMI	27,297	27,347	27,298	27,383	27,342	306,870
150	37100 - Installations on Customers' Premises	2,740	2,742	2,733	2,737	2,991	32,789
151	37300 - Street Lighting and Signal Systems	7,126	11,783	5,021	5,026	5,621	224,551
152	Subtotal Distribution Plant	\$ 2,888,465	\$ 3,869,885	\$ 1,960,972	\$ 2,200,416	\$ 3,253,382	\$ 37,462,022

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
PRO FORMA PLANT ADDITIONS **Schedule D-10**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
153								
154	General Plant							
155	38901 - Land and Land Rights	-	-	-	-	-	-	-
156	39001 - Structures and Improvements	101,742	-	115,000	-	-	115,000	-
157	39001 - General Structures and Improvements - Common	-	-	-	-	-	-	-
158	39005 - General Land Improvements	-	-	-	-	-	-	-
159	39005 - General Land Improvements - Common	-	-	-	-	-	-	-
160	39051 - Structures and Improvements - Leased	-	-	-	-	-	-	-
161	39101 - Office Furniture and Equipment	-	-	-	-	-	-	-
162	39103 - Computer Hardware	-	-	-	-	-	-	-
163	39104 - Computer Software	-	-	-	-	-	-	-
164	39104 - Computer Software - Common	-	-	-	-	-	-	-
165	39107 - Ipad Hardware	-	-	-	-	-	-	-
166	39108 - Furniture & Equipment - Horizon Point	-	-	-	-	-	-	-
167	39201 - Transportation Equipment - Subunit	-	-	9,943	-	-	-	-
168	39202 - Transportation Equipment - Cars	-	-	-	-	-	-	-
169	39203 - Transportation Equipment - Light Trucks	74,674	143,055	215,426	248,023	-	-	-
170	39204 - Transportation Equipment - Medium Trucks	-	-	410,730	-	-	-	-
171	39205 - Transportation Equipment - Heavy Trucks	-	-	86,708	-	-	-	-
172	39206 - Transportation Equipment - Trailers	-	-	-	-	-	10,647	-
173	39300 - Stores Equipment	-	-	-	-	-	-	-
174	39400 - Tools, Shop and Garage Equipment	8,491	8,491	72,096	9,655	9,655	9,655	9,655
175	39410 - Vehicles - Tools and Shop Equipment	-	-	-	-	-	-	-
176	39500 - Laboratory Equipment	-	-	-	-	-	-	-
177	39601 - Power Operated Equipment - Short-Life	-	-	118,472	-	-	127,768	-
178	39602 - Power Operated Equipment - Long-Life	-	-	-	-	-	-	-
179	39700 - Communication Equipment	-	-	-	-	-	-	-
180	39701 - Computer Hardware	140,182	36,180	1,106,452	-	15,000	-	-
181	39702 - Computer Software	-	-	-	-	-	-	-
182	39703 - Communication Equipment	-	-	-	-	-	-	-
183	39710 - Communication Equipment - Towers	-	-	-	-	-	-	-
184	39800 - Miscellaneous Equipment	-	-	-	-	-	-	-
185	39808 - Miscellaneous Equipment - Horizon Point	-	-	-	-	-	-	-
186	Subtotal General Plant	\$ 325,089	\$ 187,727	\$ 2,134,827	\$ 257,678	\$ 24,655	\$ 263,070	\$ 9,655
187								
188	Plant Acquisition Adjustment							
189	114 - Plant Acquisition Adjustment	-	-	-	-	-	-	-
190	Total Plant Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
191								
192	Other Utility Plant							
193	118 - BHSC Allocated Plant - Other Utility Plant (Customer) - Note (1a)	1,615	1,599	20,180	3,535	3,535	3,535	12,695
194	118 - BHSC Allocated Plant - Other Utility Plant (Blended) - Note (1b)	774,659	172,949	1,785,019	28,748	239,827	170,957	221,625
195	Subtotal Other and Non-Utility Plant	\$ 776,275	\$ 174,548	\$ 1,805,199	\$ 32,283	\$ 243,362	\$ 174,492	\$ 234,320
196								
197	Total Electric Plant in Service	\$ 19,325,194	\$ 15,683,700	\$ 16,718,834	\$ 7,787,980	\$ 6,648,872	\$ 9,437,681	\$ 6,005,148
198								
199	Note (1a) Figure represents Other Utility Plant, Corporate Shared Assets allocated on customer count per CAM.							
200	Note (1b) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio, power generation, and transmission & distribution per CAM.							

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
PRO FORMA PLANT ADDITIONS **Schedule D-10**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)
Line No.	Account and Description	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Total
153							
154	General Plant						
155	38901 - Land and Land Rights	-	-	-	-	-	-
156	39001 - Structures and Improvements	-	115,000	-	-	115,000	561,742
157	39001 - General Structures and Improvements - Common	-	-	-	-	-	-
158	39005 - General Land Improvements	-	-	-	-	-	-
159	39005 - General Land Improvements - Common	-	-	-	-	-	-
160	39051 - Structures and Improvements - Leased	-	-	-	-	-	-
161	39101 - Office Furniture and Equipment	-	-	-	-	-	-
162	39103 - Computer Hardware	-	-	-	-	-	-
163	39104 - Computer Software	-	-	-	-	-	-
164	39104 - Computer Software - Common	-	-	-	-	-	-
165	39107 - Ipad Hardware	-	-	-	-	-	-
166	39108 - Furniture & Equipment - Horizon Point	-	-	-	-	-	-
167	39201 - Transportation Equipment - Subunit	-	-	-	-	-	9,943
168	39202 - Transportation Equipment - Cars	-	-	-	-	-	-
169	39203 - Transportation Equipment - Light Trucks	-	-	34,148	34,148	136,285	885,761
170	39204 - Transportation Equipment - Medium Trucks	-	-	-	-	479,129	889,859
171	39205 - Transportation Equipment - Heavy Trucks	-	-	-	-	1,334,310	1,421,018
172	39206 - Transportation Equipment - Trailers	-	-	-	-	69,208	79,855
173	39300 - Stores Equipment	-	-	-	-	-	-
174	39400 - Tools, Shop and Garage Equipment	9,655	9,655	9,655	9,655	92,674	258,993
175	39410 - Vehicles - Tools and Shop Equipment	-	-	-	-	-	-
176	39500 - Laboratory Equipment	-	-	-	-	-	-
177	39601 - Power Operated Equipment - Short-Life	-	165,033	-	-	165,033	576,306
178	39602 - Power Operated Equipment - Long-Life	-	-	-	-	-	-
179	39700 - Communication Equipment	-	-	-	-	-	-
180	39701 - Computer Hardware	-	250,962	-	-	-	1,548,776
181	39702 - Computer Software	265,490	-	-	-	-	265,490
182	39703 - Communication Equipment	-	-	-	-	-	-
183	39710 - Communication Equipment - Towers	-	-	-	-	-	-
184	39800 - Miscellaneous Equipment	-	-	-	-	-	-
185	39808 - Miscellaneous Equipment - Horizon Point	-	-	-	-	-	-
186	Subtotal General Plant	\$ 275,145	\$ 540,650	\$ 43,803	\$ 43,803	\$ 2,391,639	\$ 6,497,743
187							
188	Plant Acquisition Adjustment						
189	114 - Plant Acquisition Adjustment	-	-	-	-	-	-
190	Total Plant Acquisition Adjustment	\$ -					
191							
192	Other Utility Plant						
193	118 - BHSC Allocated Plant - Other Utility Plant (Customer) - Note (1a)	307,696	3,535	3,535	3,535	84,645	449,640
194	118 - BHSC Allocated Plant - Other Utility Plant (Blended) - Note (1b)	58,363	28,748	128,913	136,672	28,748	3,775,227
195	Subtotal Other and Non-Utility Plant	\$ 366,058	\$ 32,283	\$ 132,448	\$ 140,207	\$ 113,392	\$ 4,224,867
196							
197	Total Electric Plant in Service	\$ 5,339,612	\$ 6,798,580	\$ 3,461,010	\$ 5,370,728	\$ 8,701,309	\$ 111,278,649
198							
199	Note (1a) Figure represents Other Utility Plant, Corporate Shared Assets allocated on c						
200	Note (1b) Figure represents Other Utility Plant, Corporate Shared Assets allocated on t						