

Schedule D-9

20:10:13:63. Schedule D-9 -- Working papers for plant acquired for which regulatory approval has not been obtained. Schedule D-9 shall set forth any operating units or systems acquired for which regulatory approval of the final accounting has not been obtained. For such acquisitions, a summary analysis of the property acquired, proposed journal entries to record the acquisition and the proposed disposition of any difference between cost of acquisition and net original cost shall be submitted.

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., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
PLANT ACQUIRED FOR WHICH REGULATORY APPROVAL HAS NOT BEEN OBTAINED **Schedule D-9**
FOR THE PERIOD ENDING SEPTEMBER 30, 2025

(a)

(b)

**Line
No.**

Description

- 1 Black Hills Power, Inc. did not acquire any plant for which regulatory approval has not been obtained in the 13 months ending
- 2 September 30, 2025.