

**BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY**  
**STEAM GENERATION O&M EXPENSE ADJUSTMENT**  
**FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026**

**COST OF SERVICE STUDY**  
**Schedule H-15**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account and Description	Reference	Per Book Test Period	Adjustment Note (1)	Adjusted Amount
1	<b>Neil Simpson II O&amp;M Expense</b>				
2	500 - Supervision & Engineering		\$ 4,025	\$ (2,382)	\$ 1,643
3	502 - Steam Expense		55,394	(46,694)	8,700
4	505 - Electric Expense		(610)	9,425	8,815
5	506 - Miscellaneous		67,162	(52,558)	14,604
6	507 - Rents		-	-	-
7	510 - Supervision & Engineering		19,741	6,546	26,287
8	511 - Structures		211,979	(100,966)	111,013
9	512 - Boilers		1,107,527	(89,263)	1,018,264
10	513 - Electric Plant		290,428	94,084	384,512
11	514 - Miscellaneous Plant		(11,684)	25,120	13,436
12	560 - Supervision & Engineering		-	-	-
13	562 - Station Equipment		-	-	-
14	923 - Outside services employed		17,573	(17,573)	-
15	925 - Injuries and damages		-	-	-
16	<b>Total Neil Simpson II O&amp;M Expense</b>	Sum Ln. (2 - 15)	<b>\$ 1,761,533</b>	<b>\$ (174,259)</b>	<b>\$ 1,587,274</b>
17					
18	<b>Wygen III O&amp;M Expense - Note (2)</b>				
19	500 - Supervision & Engineering		\$ 5,943	\$ (5,943)	\$ -
20	502 - Steam Expense		32,014	(13,164)	18,850
21	505 - Electric Expense		2,551	1,223	3,775
22	506 - Miscellaneous		10,784	27,313	38,096
23	507 - Rents		636,393	14,348	650,740
24	510 - Supervision & Engineering		32	18,717	18,749
25	511 - Structures		101,563	(53,911)	47,652
26	512 - Boilers		610,209	(184,818)	425,390
27	513 - Electric Plant		151,804	(27,925)	123,879
28	514 - Miscellaneous Plant		217	(217)	-
29	560 - Supervision & Engineering		-	-	-
30	562 - Station Equipment		-	-	-
31	923 - Outside services employed		-	395	395
32	925 - Injuries and damages		-	-	-
33	<b>Total Wygen III O&amp;M Expense</b>	Sum Ln. (19 - 32)	<b>\$ 1,551,510</b>	<b>\$ (223,983)</b>	<b>\$ 1,327,527</b>
34					
35	<b>Wyodak O&amp;M Expense - Note (3)</b>				
36	500 - Supervision & Engineering		\$ 1,215,561	\$ (213,064)	\$ 1,002,497
37	502 - Steam Expense		208,645	52,990	261,635
38	505 - Electric Expense		-	-	-
39	506 - Miscellaneous		462,184	39,079	501,263
40	507 - Rents		-	-	-
41	510 - Supervision & Engineering		8,241	(8,241)	-
42	511 - Structures		-	-	-
43	512 - Boilers		1,036,196	(168,035)	868,161
44	513 - Electric Plant		159,095	23,106	182,201
45	514 - Miscellaneous Plant		47,765	(15,887)	31,878
46	560 - Supervision & Engineering		-	21,703	21,703
47	562 - Station Equipment		9,823	(9,823)	-
48	923 - Outside services employed		-	-	-
49	925 - Injuries and damages		109,519	(62,217)	47,302
50	<b>Total Wyodak O&amp;M Expense</b>	Sum Ln. (36 - 48)	<b>\$ 3,257,029</b>	<b>\$ (340,389)</b>	<b>\$ 2,916,640</b>

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Line No.	Account and Description	Reference	Per Book Test Period	Adjustment Note (1)	Adjusted Amount
51					
52	<b>Total Steam Production O&amp;M Expense</b>				
53	500 - Supervision & Engineering	Sum Ln. (2, 21, 40)	\$ 1,225,529	\$ (221,390)	\$ 1,004,139
54	502 - Steam Expense	Sum Ln. (3, 22, 41)	296,053	(6,868)	289,185
55	505 - Electric Expense	Sum Ln. (4, 23, 42)	1,942	10,648	12,590
56	506 - Miscellaneous	Sum Ln. (5, 24, 43)	540,130	13,833	553,963
57	507 - Rents	Sum Ln. (6, 25, 44)	636,393	14,348	650,740
58	510 - Supervision & Engineering	Sum Ln. (7, 26, 45)	28,014	17,022	45,036
59	511 - Structures	Sum Ln. (8, 25, 42)	313,542	(154,876)	158,665
60	512 - Boilers	Sum Ln. (9, 26, 43)	2,753,931	(442,117)	2,311,814
61	513 - Electric Plant	Sum Ln. (10, 27, 44)	601,327	89,265	690,593
62	514 - Miscellaneous Plant	Sum Ln. (11, 28, 45)	36,297	9,017	45,314
63	560 - Supervision & Engineering	Sum Ln. (12, 29, 46)	-	21,703	21,703
64	562 - Station Equipment	Sum Ln. (13, 30, 47)	9,823	(9,823)	-
65	923 - Outside services employed	Sum Ln. (14, 31, 48)	17,573	(17,177)	395
66	925 - Injuries and damages	Sum Ln. (15, 32, 49)	109,519	(62,217)	47,302
67	<b>Total Steam Production O&amp;M Expense</b>	Sum Ln. (59 - 74)	<b>\$ 6,570,073</b>	<b>\$ (738,631)</b>	<b>\$ 5,831,442</b>

68

69 Note (1) Reflects an adjustment to operation and maintenance expenses related to the operation of Steam Production

70 generation facilities excluding major maintenance expenses.

71 Note (2) Wygen III O&M Expense is only the portion of Wygen III's expenses that are related to BHP's 52% ownership.

72 Note (3) Wyodak O&M Expense is only the portion of Wyodak's expenses that are related to BHP's 20% ownership.