

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

**COST OF SERVICE STUDY**  
**Schedule H-17**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account and Description	Reference	Per Book Test Period	Adjustment	Adjusted Amount
1	<b>Ben French O&amp;M Expense - Note (1)</b>				
2	546 - Operation Supervision & Engineering		\$ 11,841	\$ 28,988	\$ 40,829
3	548 - Generation Expense		59,704	(38,088)	21,616
4	549 - Miscellaneous		81,002	(67,399)	13,603
5	550 - Other Generation Rents		-	-	-
6	551 - Supervision & Engineering		99	2,386	2,485
7	553 - Electric Plant		185,762	(27,457)	158,305
8	554 - Miscellaneous Plant		15,968	(15,968)	-
9	570 - Station equipment		-	-	-
10	921 - Office supplies and expenses		1,709	(1,335)	374
11	922 - Administrative expenses transferred - Credit		-	(2,285)	(2,285)
12	923 - Outside services employed		1,233	(1,233)	-
13	926 - Employee pensions and benefits		-	(483)	(483)
14	<b>Total Ben French O&amp;M Expense</b>	Sum Ln. (2 - 13)	<b>\$ 357,318</b>	<b>\$ (122,873)</b>	<b>\$ 234,445</b>
15					
16	<b>CPGS O&amp;M Expense - Note (2)</b>				
17	546 - Operation Supervision & Engineering		34,187	28,084	62,272
18	548 - Generation Expense		315,222	(205,520)	109,702
19	549 - Miscellaneous		167,994	(16,555)	151,439
20	550 - Other Generation Rents		-	-	-
21	551 - Supervision & Engineering		-	8,274	8,274
22	553 - Electric Plant		161,627	39,072	200,698
23	554 - Miscellaneous Plant		20	(20)	-
24	570 - Station equipment		47	(47)	-
25	921 - Office supplies and expenses		501	0	501
26	922 - Administrative expenses transferred - Credit		-	-	-
27	923 - Outside services employed		2,061	(2,061)	-
28	926 - Employee pensions and benefits		-	-	-
29	<b>Total CGPS O&amp;M Expense</b>	Sum Ln. (17 - 28)	<b>\$ 681,660</b>	<b>\$ (148,773)</b>	<b>\$ 532,887</b>
30					
31	<b>Lange CT O&amp;M Expense</b>				
32	546 - Operation Supervision & Engineering		16,931	28,078	45,009
33	548 - Generation Expense		94,071	(9,769)	84,302
34	549 - Miscellaneous		5,726	11,625	17,351
35	550 - Other Generation Rents		2,777	(566)	2,212
36	551 - Supervision & Engineering		69	30,627	30,696
37	553 - Electric Plant		777,022	(649,040)	127,982
38	554 - Miscellaneous Plant		1,001	(1,001)	-
39	570 - Station equipment		-	-	-
40	921 - Office supplies and expenses		116	164	281
41	922 - Administrative expenses transferred - Credit		-	-	-
42	923 - Outside services employed		19,195	(18,914)	281
43	926 - Employee pensions and benefits		-	-	-
44	<b>Total Lange CT O&amp;M Expense</b>	Sum Ln. (32 - 43)	<b>\$ 916,909</b>	<b>\$ (608,796)</b>	<b>\$ 308,113</b>
45					
46	<b>Neil Simpson CT O&amp;M Expense</b>				
47	546 - Operation Supervision & Engineering		11,876	(3,553)	8,323
48	548 - Generation Expense		31,768	19,602	51,370
49	549 - Miscellaneous		31,039	(30,885)	154
50	550 - Other Generation Rents		-	-	-
51	551 - Supervision & Engineering		-	2,301	2,301
52	553 - Electric Plant		135,699	(74,880)	60,820
53	554 - Miscellaneous Plant		-	-	-
54	570 - Station equipment		-	-	-
55	921 - Office supplies and expenses		-	-	-
56	922 - Administrative expenses transferred - Credit		-	-	-
57	923 - Outside services employed		2,104	(2,104)	-
58	926 - Employee pensions and benefits		-	-	-
59	<b>Total Neil Simpson CT O&amp;M Expense</b>	Sum Ln. (47 - 58)	<b>\$ 212,487</b>	<b>\$ (89,519)</b>	<b>\$ 122,967</b>

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60					
61	<b>Total Other Production O&amp;M Expense</b>				
62	546 - Operation Supervision & Engineering	Sum Ln. (2, 17, 32, 47)	74,835	81,597	156,432
63	548 - Generation Expense	Sum Ln. (3, 18, 33, 48)	500,765	(233,775)	266,990
64	549 - Miscellaneous	Sum Ln. (4, 19, 34, 49)	285,762	(103,215)	182,547
65	550 - Other Generation Rents	Sum Ln. (5, 20, 35, 50)	2,777	(566)	2,212
66	551 - Supervision & Engineering	Sum Ln. (6, 21, 36, 51)	168	43,588	43,757
67	553 - Electric Plant	Sum Ln. (7, 22, 37, 52)	1,260,110	(712,305)	547,805
68	554 - Miscellaneous Plant	Sum Ln. (8, 23, 38, 53)	16,988	(16,988)	-
69	570 - Station Equipment	Sum Ln. (9, 24, 39, 54)	47	(47)	-
70	921 - Office supplies and expenses	Sum Ln. (10, 25, 40, 55)	2,327	(1,170)	1,157
71	922 - Administrative expenses transferred - Credit	Sum Ln. (11, 26, 41, 56)	-	(2,285)	(2,285)
72	923 - Outside services employed	Sum Ln. (12, 27, 42, 57)	24,593	(24,313)	281
73	926 - Employee pensions and benefits	Sum Ln. (13, 28, 43, 58)	-	(483)	(483)
74	<b>Total Other Production O&amp;M Expense</b>	Sum Ln. (62 - 73)	<b>\$ 2,168,373</b>	<b>\$ (969,961)</b>	<b>\$ 1,198,412</b>

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76 Note (1) O&M Expense includes Ben French Diesels, CTs, and Common O&M Expense.

77 Note (2) O&M Expense is only the portion of CPGS's expenses that are related to BHP's 58% ownership of CC and 42% ownership of common.