

<b>BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY</b>	<b>COST OF SERVICE STUDY</b>
<b>REMOVAL OF SPARE TURBINE EXPENSES</b>	<b>Schedule H-21</b>
<b>FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026</b>	

	(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description		Per Book Test Period	Adjustment Note (1)	Adjusted Amount
1	<b>Spare Turbine Expense Adjustment</b>				
2	550 - Other Generation Rents		\$ 1,785,952	\$ (1,785,952)	\$ -
3	<b>Total Spare Turbine Expense Adjustment</b>		<b>\$ 1,785,952</b>	<b>\$ (1,785,952)</b>	<b>\$ -</b>
4					
5	Note (1) An adjustment to remove all expenses associated with spare turbines as they will be recovered				
6	through the STAR as discussed in the Direct Testimony of Mr. Jason S. Keil.				