

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
VEGETATION MANAGEMENT EXPENSE ADJUSTMENT **Schedule H-23**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	Per Book Test Period	Adjustment Note (1)	Adjusted Amount
1	Vegetation Management Adjustment			
2	506 - Miscellaneous	\$ 32,040	\$ 1,442	\$ 33,482
3	571 - Overhead Lines	37,227	1,675	38,902
4	588 - Miscellaneous	46	2	48
5	593 - Overhead Lines	4,748,042	213,662	4,961,704
6	Total Vegetation Management Adjustment	\$ 4,817,356	\$ 216,781	\$ 5,034,137

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8 Note (1) The Company is proposing a 4.5% increase to vegetation management expense due to an increase in
9 bids received in RFP responses for 2026.