

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY DEMAND SIDE MANAGEMENT EXPENSE ADJUSTMENT FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026	COST OF SERVICE STUDY Schedule H-24
---	--

	(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	Per Book Test Period	Adjustment Note (1)	Adjusted Amount	
1	Demand Side Management Expense				
2	908 - Customer assistance expenses	\$ 152,350	\$ 347,650	\$ 500,000	
3	Total Demand Side Management Expense	\$ 152,350	\$ 347,650	\$ 500,000	
4					
5	Note (1) This is to adjust the per book Demand Side Management expenses up to \$500,000 as discussed in the Direct				
6	Testimony of Mr. Jason S. Keil.				