

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY	COST OF SERVICE STUDY
CUSTOMER EDUCATION EXPENSE ADJUSTMENT	Schedule H-27
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	Customer Education Expense Adjustment				
2	908 - Customer assistance expenses		\$ -	\$ 125,000	\$ 125,000
3	Total Customer Education Expense Adjustment		\$ -	\$ 125,000	\$ 125,000
4					
5	Note (1) Adjustment to account for the Customer Education Program as discussed in the Direct Testimony of				
6	Mr. Jason S. Keil.				