

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
REMOVAL OF ADVERTISING EXPENSE **Schedule H-7**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	Per Book Test Period	Adjustment	Adjusted Amount Note (1)
1	Advertising Adjustment			
2	908 - Customer assistance expenses	\$ 94	\$ (94)	\$ -
3	909 - Informational and instructional advertising expenses	6,133	(600)	5,533
4	912 - Demonstrating and selling expenses	4,000	(4,000)	-
5	921 - Office supplies and expenses	30,244	277	30,520
6	923 - Outside services employed	(127)	127	-
7	928 - Regulatory commission expenses	4,508	-	4,508
8	930.1 - General advertising expenses	421,791	(425,553)	(3,762)
9	930.2 - Miscellaneous general expenses	33,336	(33,336)	-
10	Total Advertising Adjustment	\$ 499,978	\$ (463,179)	\$ 36,799

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12 Note (1) Test Year Advertising Expense of \$36,799 is included as it is related to Customer Communications, Hiring, and Saf