

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY	COST OF SERVICE STUDY
REMOVAL OF DUES AND CONTRIBUTIONS	Schedule H-8
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	Dues and Contributions Adjustment			
2	548 - Generation Expense	\$ 715	\$ -	\$ 715
3	558 - Operations & Maintenance	186	(186)	-
4	560 - Supervision & Engineering	201	-	201
5	561 - Load Dispatch	288,446	(122)	288,323
6	566 - Miscellaneous	77	(77)	-
7	588 - Miscellaneous	375	(375)	-
8	593 - Overhead Lines	323	(323)	-
9	908 - Customer assistance expenses	531	(531)	-
10	921 - Office supplies and expenses	126,115	(7,241)	118,874
11	930.2 - Miscellaneous general expenses	4,597	(1,200)	3,397
12	Total Dues and Contributions Adjustment	\$ 421,565	\$ (10,055)	\$ 411,510

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14 Note (1) This adjustment is described in the Direct Testimony of Ms. Lori J. Mack