

**BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY** **COST OF SERVICE STUDY**  
**SPARE TURBINE REVENUE ADJUSTMENT** **Schedule I-10**  
**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	<b>BHP SD Electric Revenues</b>			
2	440 - Residential Sales	\$ -	\$ -	\$ -
3	442 - Commercial Sales	-	-	-
4	442.1 - Industrial Sales	-	-	-
5	442.2 - Industrial Interruptible Sales	-	-	-
6	444 - Public Street & Highway Lighting	-	-	-
7	445 - Other Sales to Public Authorities	-	-	-
8	<b>Subtotal Electric Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
9				
10	<b>BHP WY Electric Revenues</b>			
11	440 - Residential Sales	-	-	-
12	442 - Commercial Sales	-	-	-
13	442.1 - Industrial Sales	-	-	-
14	442.2 - Industrial Interruptible Sales	-	-	-
15	444 - Public Street & Highway Lighting	-	-	-
16	445 - Other Sales to Public Authorities	-	-	-
17	<b>Subtotal Electric Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
18				
19	<b>BHP MT Electric Revenues</b>			
20	440 - Residential Sales	-	-	-
21	442 - Commercial Sales	-	-	-
22	442.1 - Industrial Sales	-	-	-
23	442.2 - Industrial Interruptible Sales	-	-	-
24	444 - Public Street & Highway Lighting	-	-	-
25	445 - Other Sales to Public Authorities	-	-	-
26	<b>Subtotal Electric Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
27				
28	<b>Total BHP Electric Revenues</b>			
29	440 - Residential Sales	-	-	-
30	442 - Commercial Sales	-	-	-
31	442.1 - Industrial Sales	-	-	-
32	442.2 - Industrial Interruptible Sales	-	-	-
33	444 - Public Street & Highway Lighting	-	-	-
34	445 - Other Sales to Public Authorities	-	-	-
35	<b>Subtotal Electric Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
36				
37	<b>Other Operating Income</b>			
38	447 - Sales for Resale	-	-	-
39	449 - Other Sales	-	-	-
40	450 - Forfeited Discounts	-	-	-
41	451 - Misc. Service Revenues	-	-	-
42	454 - Rent from Electric Properties	2,825,874	(2,825,874)	-
43	456 - Other Electric Revenues	-	-	-
44	456.1 - Revenue from Transmission of Elec by Others	-	-	-
45	<b>Subtotal Other Operating Income</b>	<b>\$ 2,825,874</b>	<b>\$ (2,825,874)</b>	<b>\$ -</b>
46				
47	<b>Total</b>	<b>\$ 2,825,874</b>	<b>\$ (2,825,874)</b>	<b>\$ -</b>

49 Note (1) An adjustment to remove all revenue associated with spare turbines as they will be recovered  
50 through the STAR as discussed in the Direct Testimony of Mr. Jason S. Keil.