

**BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY**  
**CUS AND DC TIE REVENUE ADJUSTMENT**  
**FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026**

**COST OF SERVICE STUDY**  
**Schedule I-6**

(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	CUS Revenue	DC Tie Revenue	Total Adjustment
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	-	-	-
43	456 - Other Electric Revenues	-	-	-
44	456.1 - Revenue from Transmission of Elec by Others - Note (1)	36,784,514	3,292,800	(40,077,314)
45	<b>Subtotal Other Operating Income</b>	<b>\$ 36,784,514</b>	<b>\$ 3,292,800</b>	<b>\$ (40,077,314)</b>
46				
47	<b>Total</b>	<b>\$ 36,784,514</b>	<b>\$ 3,292,800</b>	<b>\$ (40,077,314)</b>
48				
49	Note (1) An adjustment to remove revenues generated by the CUS and DC Tie, as these are recovered through FERC Rates.			