

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
CUSTOMER EDUCATION EXPENSE ADJUSTMENT
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY

Schedule H-27

(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 Customer Education program as discussed in the Direct Testimony of			
6	Mr. Jason S. Keil.			