

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY** **COST OF SERVICE STUDY**
REMOVAL OF CUS AND DC TIE O&M EXPENSES **Schedule H-28** **Schedule H-28**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Account and Description	Per Book Test Period Stmt H, Col. (c)	Adjustments Stmt H, Col. (d) - Col. (aa)	Adjusted Amount	CUS Transmission Allocator Sched T-2, Col. (g)	CUS Allocation Rate Sched T-2, Col. (g)	DC Tie Transmission Related Amount to Remove Note (1)	CUS Transmission Related Amount to Remove Note (2)	Total Transmission Related Amounts Removed
43	558 - Operations & Maintenance	490,580	443,769	934,349	N/A	-	-	-	-
44	Subtotal Wind Production	\$ 490,580	\$ 443,769	\$ 934,349			\$ -	\$ -	\$ -

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45									
46	Total Production Expense	\$ 110,671,192	\$ (81,577,570)	\$ 29,093,622			\$ -	\$ -	\$ -
47									
48	Transmission Expenses								
49	Transmission - Operation								
50	560 - Supervision & Engineering	548,201	109,125	657,326	TP	0.86244	-	(566,903)	(566,903)
51	561 - Load Dispatch	3,586,704	164,603	3,751,307	TP	1.00000	(44,712)	(3,679,090)	(3,723,802)
52	562 - Station Equipment	384,528	41,916	426,444	TP	0.86244	(61,643)	(367,782)	(429,425)
53	563 - Overhead Lines	4,244	(2,946)	1,298	TP	0.86244	-	(1,119)	(1,119)
54	564 - Underground Lines	-	-	-	TP	0.86244	-	-	-
55	565 - Transmission of Electricity by Others	25,885,201	(25,885,201)	-	TP	0.86244	-	-	-
56	566 - Miscellaneous	799,570	356,200	1,155,770	TP	0.86244	-	(996,780)	(996,780)
57	567 - Rents	74,527	-	74,527	TP	0.86244	-	(64,275)	(64,275)
58	Subtotal Transmission - Operation	\$ 31,282,974	\$ (25,216,303)	\$ 6,066,671			\$ (106,355)	\$ (5,675,948)	\$ (5,782,303)
59									
60	Transmission - Maintenance								
61	568 - Supervision & Engineering	-	-	-	TP	0.86244	-	-	-
62	569 - Structures	30,794	41,836	72,630	TP	0.86244	-	(62,639)	(62,639)
63	570 - Station Equipment	177,866	12,826	190,692	TP	0.86244	2,357	(164,460)	(162,104)
64	571 - Overhead Lines	96,671	105,273	201,944	TP	0.86244	-	(174,164)	(174,164)
65	572 - Underground Lines	-	-	-	TP	0.86244	-	-	-
66	575 - SPP/WEIS Administrative Costs	151,217	(151,217)	-	TP	0.86244	-	-	-
67	Subtotal Transmission - Maintenance	\$ 456,549	\$ 8,718	\$ 465,267			\$ 2,357	\$ (401,264)	\$ (398,907)
68									
69	Total Transmission Expense	\$ 31,739,523	\$ (25,207,586)	\$ 6,531,937			\$ (103,999)	\$ (6,077,212)	\$ (6,181,211)
70									
71	Distribution Expenses								
72	Distribution - Operations								
73	580 - Supervision	1,144,274	176,376	1,320,650	N/A	-	-	-	-
74	581 - Load Dispatch	578,599	35,772	614,371	N/A	-	-	-	-
75	582 - Station Equipment	620,526	120,415	740,941	N/A	-	-	-	-
76	583 - Overhead Lines	360,328	99,142	459,470	N/A	-	-	-	-
77	584 - Underground Lines	501,572	416,415	917,988	N/A	-	-	-	-
78	585 - Street Lighting	39,940	19,166	59,107	N/A	-	-	-	-
79	586 - Metering	624,470	139,955	764,424	N/A	-	-	-	-
80	587 - Customer Installations	510,868	146,072	656,940	N/A	-	-	-	-
81	588 - Miscellaneous	2,218,537	163,734	2,382,271	N/A	-	-	-	-
82	589 - Rents	9,659	-	9,659	N/A	-	-	-	-
83	Subtotal Distribution - Operation	\$ 6,608,773	\$ 1,317,048	\$ 7,925,821			\$ -	\$ -	\$ -

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

COST OF SERVICE STUDY
Schedule H-28

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Account and Description	Per Book Test Period Stmt H, Col. (c)	Adjustments Stmt H, Col. (d) - Col. (aa)	Adjusted Amount	CUS Transmission Allocator Sched T-2, Col. (g)	CUS Allocation Rate Sched T-2, Col. (g)	DC Tie Transmission Related Amount to Remove Note (1)	CUS Transmission Related Amount to Remove Note (2)	Total Transmission Related Amounts Removed
84									
85	Distribution - Maintenance								
86	590 - Supervision	6,647	17,420	24,067	N/A	-	-	-	-
87	591 - Structures	-	-	-	N/A	-	-	-	-
88	592 - Station Equipment	290,090	33,849	323,939	N/A	-	-	-	-
89	593 - Overhead Lines	6,135,106	470,157	6,605,263	N/A	-	-	-	-
90	594 - Underground Lines	365,041	83,440	448,481	N/A	-	-	-	-
91	595 - Transformers	89,661	19,344	109,005	N/A	-	-	-	-
92	596 - Street Lighting	22,616	5,673	28,290	N/A	-	-	-	-
93	597 - Metering	5,659	756	6,415	N/A	-	-	-	-
94	598 - Miscellaneous	503	106	609	N/A	-	-	-	-
95	Subtotal Distribution - Maintenance	\$ 6,915,322	\$ 630,747	\$ 7,546,069			\$ -	\$ -	\$ -
96									
97	Total Distribution Expense	\$ 13,524,095	\$ 1,947,794	\$ 15,471,890			\$ -	\$ -	\$ -
98									
99	Customer Accounts and Service Expenses								
100	Customer Accounts Expenses								
101	901 - Supervision	84,351	24,743	109,095	N/A	-	-	-	-
102	902 - Meter reading expenses	100,579	71,328	171,906	N/A	-	-	-	-
103	903 - Customer records and collection expenses	1,183,488	53,710	1,237,198	N/A	-	-	-	-
104	904 - Uncollectible accounts	368,159	90,169	458,328	N/A	-	-	-	-
105	905 - Miscellaneous customer accounts expenses	307,938	38,016	345,954	N/A	-	-	-	-
106	Subtotal Customer Accounts Expenses	\$ 2,044,515	\$ 277,967	\$ 2,322,481			\$ -	\$ -	\$ -
107									
108	Customer Service Expenses								
109	907 - Supervision	50,323	16,421	66,744	N/A	-	-	-	-
110	908 - Customer assistance expenses	801,422	88,780	890,202	N/A	-	-	-	-
111	909 - Informational and instructional advertising expenses	16,810	(301)	16,509	N/A	-	-	-	-
112	910 - Miscellaneous customer service and informational expenses	494	9,142	9,637	N/A	-	-	-	-
113	Subtotal Customer Service Expenses	\$ 869,049	\$ 114,042	\$ 983,091			\$ -	\$ -	\$ -
114									
115	Total Customer Accounts and Service Expenses	\$ 2,913,564	\$ 392,009	\$ 3,305,573			\$ -	\$ -	\$ -
116									
117	Sales Expenses								
118	Sales Expenses - Operation								
119	911 - Supervision	-	-	-	N/A	-	-	-	-
120	912 - Demonstrating and selling expenses	5,448	(3,532)	1,916	N/A	-	-	-	-
121	913 - Advertising expenses	75	(23)	52	N/A	-	-	-	-
122	916 - Miscellaneous sales expenses	-	-	-	N/A	-	-	-	-
123	Subtotal Sales Expenses - Operation	\$ 5,522	\$ (3,555)	\$ 1,967			\$ -	\$ -	\$ -

**BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
REMOVAL OF TRANSMISSION RECOVERED UNDER FERC RATES
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026**

**COST OF SERVICE STUDY
Statement T**

(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	DC Tie Transmission Related Amount to Remove Sched T-1	CUS Transmission Related Amount to Remove Sched T-2	Total Transmission Related Amounts Removed
1	GROSS PLANT IN SERVICE			
2	TRANSMISSION PLANT			
3	35001 - Transmission Land	\$ (236,040)	\$ (613,240)	\$ (849,280)
4	35002 - Transmission Land Rights	(127,145)	(8,763,532)	(8,890,677)
5	35130 - Transmission Communication Equipment	(208,112)	(1,879,317)	(2,087,429)
6	35200 - Transmission Structures & Improvements	(917,948)	(990,958)	(1,908,906)
7	35205 - Transmission Land Improvements	(26,831)	(27,157)	(53,987)
8	35300 - Transmission Sub-Station Equipment	(22,373,808)	(45,922,211)	(68,296,019)
9	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	-	-
10	35301 - Transmission Station Equipment - GSU	-	-	-
11	35301 - Transmission Station Equipment - GSU -Wygen II	-	-	-
12	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	-	-	-
13	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-
14	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	-	-
15	35400 - Transmission Poles & Fixtures	(398,101)	(438,783)	(836,884)
16	35500 - Transmission Towers & Fixtures	-	(109,425,825)	(109,425,825)
17	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	-	-
18	35600 - Transmission Overhead Conductors	(232,137)	(87,821,494)	(88,053,631)
19	35600 - Transmission Overhead Conductors - CORRIEDALE	-	-	-
20	35900 - Transmission	-	(6,506)	(6,506)
21	Total Transmission Plant	\$ (24,520,122)	\$ (255,889,023)	\$ (280,409,146)
22				
23	GENERAL PLANT			
24	38901 - Land and Land Rights	(25,792)	-	(25,792)
25	39001 - Structures and Improvements	(417,227)	(3,312,785)	(3,730,012)
26	39001 - General Structures and Improvements - Common	-	-	-
27	39005 - General Land Improvements	(17,947)	(651)	(18,598)
28	39005 - General Land Improvements - Common	-	-	-
29	39051 - Structures and Improvements - Leased	-	-	-
30	39101 - Office Furniture and Equipment	(13,569)	(316,588)	(330,157)
31	39103 - Computer Hardware	(7,215)	(139,678)	(146,893)
32	39104 - Computer Software	(2,576)	(65,814)	(68,390)
33	39104 - Computer Software - Common	-	-	-
34	39107 - Ipad Hardware	-	-	-
35	39108 - Furniture & Equipment - Horizon Point	(37,432)	-	(37,432)
36	39201 - Transportation Equipment - Subunit	(3,463)	(88,483)	(91,946)
37	39202 - Transportation Equipment - Cars	(2,106)	(53,828)	(55,934)
38	39203 - Transportation Equipment - Light Trucks	(27,417)	(700,612)	(728,030)
39	39204 - Transportation Equipment - Medium Trucks	(24,596)	(628,514)	(653,110)
40	39205 - Transportation Equipment - Heavy Trucks	(80,282)	(2,051,517)	(2,131,799)
41	39206 - Transportation Equipment - Trailers	(25,718)	(657,198)	(682,916)
42	39300 - Stores Equipment	(1,022)	(26,123)	(27,145)
43	39400 - Tools, Shop and Garage Equipment	(19,845)	(507,113)	(526,958)
44	39410 - Vehicles - Tools and Shop Equipment	(954)	(24,368)	(25,322)
45	39500 - Laboratory Equipment	(3,376)	(86,270)	(89,646)
46	39601 - Power Operated Equipment - Short-Life	(5,267)	(134,586)	(139,853)
47	39602 - Power Operated Equipment - Long-Life	(17,891)	(457,189)	(475,080)
48	39700 - Communication Equipment	(5,133)	(351,406)	(356,539)
49	39701 - Computer Hardware	(15,505)	(823,757)	(839,262)
50	39702 - Computer Software	(1,328)	(90,929)	(92,257)
51	39703 - Communication Equipment	(9,992)	(683,979)	(693,971)
52	39710 - Communication Equipment - Towers	(16,981)	(1,162,426)	(1,179,407)
53	39800 - Miscellaneous Equipment	(1,671)	(42,970)	(44,641)
54	39808 - Miscellaneous Equipment - Horizon Point	(5,735)	-	(5,735)
55	Total General Plant	\$ (790,039)	\$ (12,406,786)	\$ (12,406,786)
56				
57	118 - BHSC Allocated Plant - Other Utility Plant (Customer)	(13,348)	(339,356)	(352,704)

**BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
REMOVAL OF TRANSMISSION RECOVERED UNDER FERC RATES
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026**

**COST OF SERVICE STUDY
Statement T**

(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	DC Tie Transmission Related Amount to Remove Sched T-1	CUS Transmission Related Amount to Remove Sched T-2	Total Transmission Related Amounts Removed
58	118 - BHSC Allocated Plant - Other Utility Plant (Blended)	(173,599)	(4,413,452)	(4,587,051)
59	Total Other Utility Plant	\$ (186,947)	\$ (4,752,808)	(4,939,755)
60				
61	Total Gross Plant Removed	\$ (25,497,108)	\$ (273,048,617)	\$ (297,755,686)

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Line No.	Account and Description	DC Tie Transmission Related Amount to Remove Sched T-1	CUS Transmission Related Amount to Remove Sched T-2	Total Transmission Related Amounts Removed
62				
63	ACCUMULATED DEPRECIATION			
64	TRANSMISSION PLANT			
65	35001 - Transmission Land	-	-	-
66	35002 - Transmission Land Rights	-	-	-
67	35130 - Transmission Communication Equipment	(103,430)	(734,087)	(837,517)
68	35200 - Transmission Structures & Improvements	(404,052)	(577,942)	(981,993)
69	35205 - Transmission Land Improvements	(182)	(4,566)	(4,748)
70	35300 - Transmission Sub-Station Equipment	(8,207,526)	(15,062,125)	(23,269,651)
71	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	(236,749)	(236,749)
72	35301 - Transmission Station Equipment - GSU	-	-	-
73	35301 - Transmission Station Equipment - GSU -Wygen II	-	-	-
74	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	-	-	-
75	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-
76	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	-	-
77	35400 - Transmission Poles & Fixtures	(189,995)	(186,061)	(376,056)
78	35500 - Transmission Towers & Fixtures	-	(18,124,065)	(18,124,065)
79	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	(20,342)	(20,342)
80	35600 - Transmission Overhead Conductors	(50,892)	(8,917,531)	(8,968,424)
81	35600 - Transmission Overhead Conductors - CORRIEDALE	-	(20,342)	(20,342)
82	35900 - Transmission Roads & Trails	-	(4,300)	(4,300)
83	Total Transmission Plant	\$ (8,956,078)	\$ (43,888,110)	\$ (52,844,188)
84				
85	GENERAL PLANT			
86	38901 - Land and Land Rights	-	-	-
87	39001 - Structures and Improvements	(76,670)	(1,124,567)	(1,201,236)
88	39001 - General Structures and Improvements - Common	-	-	-
89	39005 - General Land Improvements	(2,284)	(8,959)	(11,243)
90	39005 - General Land Improvements - Common	-	-	-
91	39051 - Structures and Improvements - Leased	(1)	(13)	(14)
92	39101 - Office Furniture and Equipment	(8,798)	(222,520)	(231,318)
93	39103 - Computer Hardware	(1,467)	(31,925)	(33,393)
94	39104 - Computer Software	(1,192)	(30,426)	(31,618)
95	39104 - Computer Software - Common	-	-	-
96	39107 - Ipad Hardware	786	20,061	20,847
97	39108 - Furniture & Equipment - Horizon Point	(42,766)	(131,690)	(174,456)
98	39201 - Transportation Equipment - Subunit	(494)	(12,616)	(13,111)
99	39202 - Transportation Equipment - Cars	(261)	(6,655)	(6,915)
100	39203 - Transportation Equipment - Light Trucks	(7,063)	(180,238)	(187,301)
101	39204 - Transportation Equipment - Medium Trucks	(4,002)	(102,131)	(106,133)
102	39205 - Transportation Equipment - Heavy Trucks	(10,453)	(266,743)	(277,196)
103	39206 - Transportation Equipment - Trailers	(4,395)	(112,154)	(116,549)
104	39300 - Stores Equipment	(471)	(12,013)	(12,484)
105	39400 - Tools, Shop and Garage Equipment	(8,192)	(209,026)	(217,217)
106	39410 - Vehicles - Tools and Shop Equipment	255	6,499	6,754
107	39500 - Laboratory Equipment	(1,450)	(37,011)	(38,461)
108	39601 - Power Operated Equipment - Short-Life	149	3,795	3,944
109	39602 - Power Operated Equipment - Long-Life	(1,875)	(47,853)	(49,728)
110	39700 - Communication Equipment	(2,869)	(193,712)	(196,580)
111	39701 - Computer Hardware	(4,647)	(242,249)	(246,896)
112	39702 - Computer Software	(133)	(8,970)	(9,103)
113	39703 - Communication Equipment	(6,118)	(413,119)	(419,236)
114	39710 - Communication Equipment - Towers	(6,751)	(455,917)	(462,668)
115	39800 - Miscellaneous Equipment	(478)	(12,362)	(12,839)
116	39808 - Miscellaneous Equipment - Horizon Point	(5,744)	(21,838)	(27,582)
117	Total General Plant	\$ (197,386)	\$ (3,854,348)	\$ (4,051,735)
118				
119	119 - BHSC Allocated Plant - Other Utility Plant (Customer)	(4,535)	(115,296)	(119,831)

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**COST OF SERVICE STUDY
Statement T**

(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	DC Tie Transmission Related Amount to Remove Sched T-1	CUS Transmission Related Amount to Remove Sched T-2	Total Transmission Related Amounts Removed
120	119 - BHSC Allocated Plant - Other Utility Plant	(71,302)	(1,812,730)	(1,884,032)
121	Total Other Utility Plant	\$ (75,837)	\$ (1,928,026)	\$ (2,003,863)
122				
123	Total Gross Accumulated Depreciation Removed	\$ (9,229,301)	\$ (49,670,484)	\$ (58,899,785)
124				

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Line No.	Account and Description	DC Tie Transmission Related Amount to Remove Sched T-1	CUS Transmission Related Amount to Remove Sched T-2	Total Transmission Related Amounts Removed
125				
126	ADJUSTMENTS TO RATE BASE			
127	Account No. 190	(649,794)	(2,637,742)	(3,287,536)
128	Account No. 282	6,770,785	27,484,973	34,255,757
129	Account No. 283	140,130	568,838	708,968
130	FAS 109 Adjustment	1,140,549	9,763,593	10,904,142
131	Allocated BHSC ADIT and EDIT	134,057	544,186	678,243
132	TOTAL ADJUSTMENTS TO RATE BASE	\$ 7,535,727	\$ 35,723,848	\$ 43,259,575
133				
134	WORKING CAPITAL			
135	Cash Working Capital	(37,924)	(933,415)	(971,339)
136	Materials & Supplies	-	(3,338,805)	(3,338,805)
137	Materials & Supplies	(1,906,378)	(145,427)	(2,051,806)
138	Prepayments (Account 165)	(75,314)	(388,701)	(464,015)
139	TOTAL WORKING CAPITAL	\$ (2,019,616)	\$ (4,806,349)	\$ (6,825,965)
140				
141	Total Rate Base	\$ (10,751,696)	\$ (192,460,634)	\$ (202,422,291)
142				
143				
144				
145	Operating & Maintenance Expenses			
146	560 - Supervision & Engineering	(566,903)	-	(566,903)
147	561 - Load Dispatch	(3,679,090)	(44,712)	(3,723,802)
148	562 - Station Equipment	(367,782)	(61,643)	(429,425)
149	563 - Overhead Lines	(1,119)	-	(1,119)
150	564 - Underground Lines	-	-	-
151	565 - Transmission of Electricity by Others	-	-	-
152	566 - Miscellaneous	(996,780)	-	(996,780)
153	567 - Rents	(64,275)	-	(64,275)
154	568 - Supervision & Engineering	-	-	-
155	569 - Structures	(62,639)	-	(62,639)
156	570 - Station Equipment	(164,460)	2,357	(162,104)
157	571 - Overhead Lines	(174,164)	-	(174,164)
158	572 - Underground Lines	-	-	-
159	575 - SPP/WEIS Administrative Costs	-	-	-
160	920 - Administrative and general salaries	(2,224,736)	(87,508)	(2,312,244)
161	921 - Office supplies and expenses	(546,860)	(21,510)	(568,370)
162	922 - Administrative expenses transferred - Credit	431,795	16,984	448,780
163	923 - Outside services employed	(373,647)	(14,697)	(388,344)
164	924 - Property insurance	(273,433)	(10,755)	(284,188)
165	925 - Injuries and damages	(650,969)	(25,605)	(676,575)
166	926 - Employee pensions and benefits	(1,059,046)	(41,657)	(1,100,703)
167	928 - Regulatory commission expenses	(111,103)	(4,370)	(115,473)
168	929 - Duplicate Charges	92,825	3,651	96,477
169	930.1 - General advertising expenses	(1,762)	(69)	(1,831)
170	930.2 - Miscellaneous general expenses	(130,912)	(5,149)	(136,062)
171	931 - Rents	(221,349)	(8,707)	(230,055)
172				
173		\$ (11,146,409)	\$ (303,391)	\$ (11,449,799)
174				
175	Taxes Other Than Income Taxes			
176	FICA Tax	(10,543)	(268,040)	(278,583)
177	Federal Unemployment Tax	(47)	(1,190)	(1,237)
178	State Unemployment Tax	21	546	567
179	Property Taxes	(266,079)	(1,373,254)	(1,639,333)
180	Total Taxes Other Than Income Taxes	\$ (276,648)	\$ (1,641,937)	\$ (1,918,585)