

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

COST OF SERVICE STUDY
Schedule I-9

(a)	(b)	(c)
Line No.	Account and Description	Adjustment Note (1)
1	BHP SD Electric Revenues	
2	440 - Residential Sales	\$ 697,457
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	Subtotal Electric Revenues	\$ 697,457
9		
10	BHP WY Electric Revenues	
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	Subtotal Electric Revenues	\$ -
18		
19	BHP MT Electric Revenues	
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	Subtotal Electric Revenues	\$ -
27		
28	Total MT Electric Revenues	
29	440 - Residential Sales	697,457
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	Subtotal Electric Revenues	\$ 697,457
36		
37	Other Operating Income	
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	-
45	Subtotal Other Operating Income	\$ -
46		
47		
48	Total	\$ 697,457
49		

Note (1) This adjustment is described in the Direct Testimony of Mr. Ethan J. Fritel.