

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
OTHER RATE BASE ITEMS - TAX
FOR THE ADJUSTED TEST YEAR ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY
Schedule M-2

| (a) | (b) | (c) | (d) | (f) | (e) | (g) |
|----------|---|----------------------|------------------------|---------------------------|------------------------|----------------------|
| Line No. | Account and Description | Per Book Test Year | Adjustment | Removal of DC Tie Amounts | Removal of CUS Amounts | Adjusted Amount |
| 1 | Deferred Income Tax Assets | | | | | |
| 2 | 190300.DT1000 DTA LT - Vacation | \$ 177,079 | \$ - | \$ (8,512) | \$ (34,554) | \$ 134,013 |
| 3 | 190300.DT1010 DTA LT - Bad Debt Reserve | 716,811 | 18,935 | (35,367) | (143,568) | 556,811 |
| 4 | 190300.DT1020 DTA LT - Employee Group Insurance | 54,627 | - | (2,626) | (10,659) | 41,341 |
| 5 | 190300.DT1030 DTA LT - Bonus | 202,591 | - | (9,739) | (39,532) | 153,320 |
| 6 | 190300.DT1050 DTA LT - Workmans Compensation | 28,641 | - | (1,377) | (5,589) | 21,676 |
| 7 | 190300.DT1108 DTA LT - Production Tax Credit | 10,246,454 | (10,246,454) | - | - | - |
| 8 | 190300.DT1180 DTA LT - PTC Valuation Allowance | (135,450) | 135,450 | - | - | - |
| 9 | 190300.DT1099 DTA LT - Other | - | - | - | - | - |
| 10 | 190300.DT2020 DTA LT - Retiree Healthcare | 997,000 | (8,248) | (47,529) | (192,938) | 748,284 |
| 11 | 190300.DT2025 DTA LT - Pep Plan | 183,480 | - | (8,820) | (35,803) | 138,857 |
| 12 | 190300.DT2070 DTA LT - PEP (AOCI) | 57,634 | (57,634) | - | - | - |
| 13 | 190300.DT2092 DTA LT - FAS 109 Other | 17,801,826 | (687,904) | (300,178) | (2,569,655) | 14,244,089 |
| 14 | 190300.DT3070 DTA LT - Deferred Compensation | 77,093 | - | (3,706) | (15,043) | 58,344 |
| 15 | 190300.DT3076 DTA LT - Line Extension Dep Elec | 1,953,814 | - | (93,920) | (381,253) | 1,478,640 |
| 16 | 190300.DT3090 DTA LT - Pension FAS 87 | - | - | - | - | - |
| 17 | 190300.DT4098 DTA LT - Deferred Regulatory | 285,400 | - | (13,719) | (55,691) | 215,990 |
| 18 | 190300.DT4120 DTA LT - Pension FAS 158 Liab | 4,503,486 | (9,521) | (216,025) | (876,920) | 3,401,020 |
| 19 | 190300.DT4125 DTA LT - Retirement Health FAS 158 Liab | (495,789) | (10,441) | 24,334 | 98,782 | (383,113) |
| 20 | 190300.DT4135 DTA LT - INS RESERVE LIAB | 336,681 | - | (16,184) | (65,698) | 254,799 |
| 21 | 190300.DT4165 DTA LT - NOL Carryforward | - | - | - | - | - |
| 22 | 190300.DT4415 DTA LT - ALT Fuel Vehicle Credit | 25,817 | - | (1,241) | (5,038) | 19,538 |
| 23 | 190300.DT4430 DTA LT - R&D Credit | 4,218,542 | - | (202,785) | (823,176) | 3,192,581 |
| 24 | 190300.DT4466 DTA LT - PUC Fees | 112,136 | 18,893 | (6,299) | (25,568) | 99,162 |
| 25 | 190300.DT4470 DTA LT - SERP (AOCI) | 34,225 | (34,225) | - | - | - |
| 26 | 190998.DT2092 DTA LT - Svc Co FAS 109 Other | 140,100 | (9,396) | (6,283) | (25,505) | 98,916 |
| 27 | Total Deferred Income Tax Assets | \$ 41,522,197 | \$ (10,890,544) | \$ (949,976) | \$ (5,207,409) | \$ 24,474,269 |
| 28 | | | | | | |
| 29 | Regulatory Liabilities | | | | | |
| 30 | 254015.DT5000 - Protected Plant | (75,109,689) | 2,710,036 | 1,269,890 | 10,870,808 | (60,258,955) |
| 31 | 254015.DT5001 - Non Protected Plant - SL | - | - | - | - | - |
| 32 | 254015.DT5001 - Non Protected Plant - ARAM | (9,513,041) | 391,014 | 160,000 | 1,369,672 | (7,592,354) |
| 33 | 254015.DT5002 - Reg Liab Excess Def NonProt NOL | 0 | - | - | - | 0 |

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY**COST OF SERVICE STUDY****OTHER RATE BASE ITEMS - TAX****Schedule M-2****FOR THE ADJUSTED TEST YEAR ENDING SEPTEMBER 30, 2026**

| | | | | | | |
|----|---|-------------------------|-----------------------|---------------------|----------------------|-------------------------|
| 34 | 254015.DT5003 - Reg Liab Excess Def NonProt RB | - | - | - | - | - |
| 35 | 254015.DT5004 - Reg Liab Excess Def NonProt Prop NP | 53,625 | (53,625) | - | - | - |
| 36 | 254015.DT5005 - Reg Liab Excess Def Nonrefund ARAM | (228,306) | 228,306 | - | - | - |
| 37 | 254998.DT5000 - SVC Co Reg Liab Edit Prot Property | (635,542) | 44,183 | 10,372 | 88,793 | (492,195) |
| 38 | 254998.DT5001 - SVC Co Reg Liab Edit NonProt Prop | (27,042) | 562 | 464 | 3,976 | (22,039) |
| 39 | Total Regulatory Liabilities | \$ (85,459,995) | \$ 3,320,476 | \$ 1,440,727 | \$ 12,333,249 | \$ (68,365,543) |
| 40 | | | | | | |
| 41 | Accumulated Deferred Income Taxes - Property | | | | | |
| 42 | 282300.DT4062 - Property LT Accelerated Dep | (142,779,270) | 560,248 | 6,836,468 | 27,751,605 | (107,630,949) |
| 43 | 282302.DT4275 - Def Tax Property LT- REG UOP Asset | - | - | - | - | - |
| 44 | 282300.DT4094 - Other Property | 1,321,955 | - | (63,546) | (257,957) | 1,000,452 |
| 45 | 282300.DT4097 - CWIP | 44,458 | - | (2,137) | (8,675) | 33,646 |
| 46 | 282998.DT4060 DTL LT - Svc Co Def Tax Liab Prop | (2,627,654) | (161,141) | 134,057 | 544,186 | (2,110,552) |
| 47 | Total Accelerated Deferred Income Taxes - Property | \$ (144,040,511) | \$ 399,108 | \$ 6,904,842 | \$ 28,029,158 | \$ (108,707,403) |
| 48 | | | | | | |
| 49 | Accumulated Deferred Income Taxes - Other | | | | | |
| 50 | 283300.DT2015 DTL LT - Pension Plan | (2,510,081) | (7,521) | 121,021 | 491,267 | (1,905,314) |
| 51 | 283300.DT4040 DTL LT - Prepaid Expenses | (397,498) | - | 19,108 | 77,565 | (300,825) |
| 52 | 283300.DT4098 DTL LT - Deferred Regulatory | - | - | - | - | - |
| 53 | 283300.DT4070 DTL LT - Reacquired Bond Loss | (32) | - | 2 | 6 | (24) |
| 54 | Total Accelerated Deferred Income Taxes - Other | \$ (2,907,610) | \$ (7,521) | \$ 140,130 | \$ 568,838 | \$ (2,206,163) |
| 55 | | | | | | |
| 56 | Total Other Rate Base Items | \$ (190,885,920) | \$ (7,178,482) | \$ 7,535,724 | \$ 35,723,836 | \$ (154,804,842) |

| September 30, 2024 Ending Balance | October 31, 2024 Ending Balance | November 30, 2024 Ending Balance | December 31, 2024 Ending Balance | January 31, 2025 Ending Balance |
|--------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
|--------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|

TOTAL Deferred Taxes Balance Report

2025 Master Case (PS9) - RL

BH Power Inc.

ACROSS OPERATING INDICATORS

| | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|
| 190300.DT1000 DTA LT - VACATION: | 159,575 | 160,432 | 166,330 | 149,318 | 165,281 |
| 190300.DT1010 DTA LT - BAD DEBT RESERVE: | 710,355 | 706,751 | 708,808 | 713,830 | 719,491 |
| 190300.DT1020 DTA LT - EMPLOYEE GROUP INSURANCE: | 45,743 | 45,743 | 56,930 | 56,930 | 56,930 |
| 190300.DT1030 DTA LT - BONUS: | 254,377 | 282,828 | 311,279 | 308,256 | 333,334 |
| 190300.DT1050 DTA LT - WORKMANS COMP: | 34,883 | 35,699 | 17,405 | 17,405 | 17,435 |
| 190300.DT1108 DTA LT - PRODUCTION TAX CREDIT: | 11,127,141 | 11,206,867 | 11,593,224 | 11,802,714 | 8,409,891 |
| 190300.DT1180 DTA LT - PTC VALUATION ALLOW: | (188,292) | (193,075) | (216,257) | (228,826) | (25,257) |
| 190300.DT2020 DTA LT-RETIREE HEALTHCARE: | 1,010,951 | 1,006,312 | 999,084 | 998,660 | 995,922 |
| 190300.DT2025 DTA LT-PEP PLAN: | 197,998 | 195,417 | 192,836 | 195,248 | 189,780 |
| 190300.DT2070 DTA LT-PEP (AOCI): | 66,534 | 66,534 | 66,534 | 54,964 | 54,964 |
| 190300.DT2092 DTA LT-FAS 109 OTHER: | 17,958,800 | 17,941,011 | 17,894,330 | 17,955,209 | 17,891,919 |
| 190300.DT3010 DTA LT-PERFORMANCE PLAN: | 0 | 0 | 0 | 0 | 0 |
| 190300.DT3070 DTA LT-DEFERRED COMPENSATION: | 82,098 | 81,110 | 80,122 | 80,441 | 79,429 |
| 190300.DT3075 DTA LT-LINE EXTENSION DEP ELEC: | 1,752,267 | 1,909,815 | 1,934,923 | 1,921,190 | 1,930,622 |
| 190300.DT4098 DTA LT - DEFERRED REGULATORY: | 265,007 | 272,610 | 280,213 | 287,815 | 295,418 |
| 190300.DT4110 DTA LT-OTHER REG LIAB: | 0 | 0 | 0 | 0 | 0 |
| 190300.DT4120 DTA LT-PENSION FAS 158 LIAB: | 4,366,184 | 4,356,879 | 4,347,575 | 4,593,356 | 4,583,159 |
| 190300.DT4125 DTA LT-RET HLTH FAS158 LIAB: | (409,318) | (408,744) | (408,171) | (522,400) | (522,289) |
| 190300.DT4135 DTA LT-INS RESERVE LIAB: | 231,000 | 231,000 | 367,500 | 367,500 | 367,500 |
| 190300.DT4415 DTA LT - ALT FUEL VEHICLE CREDIT: | 25,817 | 25,817 | 25,817 | 25,817 | 25,817 |
| 190300.DT4430 DTA LT - R&D CREDIT: | 4,053,956 | 4,065,965 | 4,097,479 | 4,163,426 | 4,191,872 |
| 190300.DT4466 DTA LT - PUC FEES: | 101,169 | 101,169 | 101,169 | 112,884 | 112,884 |
| 190300.DT4470 DTA LT - SERP (AOCI): | 35,974 | 35,631 | 35,288 | 35,201 | 34,891 |
| 190301.DT1040 DTA LT - NON QUAL DEF COMP: | - | - | - | - | - |
| 190301.DT1099 DTA LT-OTHER: | 344,034 | 332,218 | 11,817 | 0 | 0 |
| 190301.DT3060 DTA LT-FAS 143 (ARO): | 45,572 | 46,583 | 47,595 | 48,609 | 49,623 |
| 190301.DT4156 DTA LT - OPERATING LEASE: | 2,791,549 | 2,785,918 | 2,780,267 | 2,774,597 | 2,767,436 |
| 190301.DT4180 DTA LT - RATE REFUND: | 0 | 0 | 0 | 0 | 0 |
| 190998.DT2092 DTA LT - SVC CO FAS 109 OTHER: | 149,479 | 149,479 | 149,479 | 143,794 | 143,794 |
| 190999.DT4062 DTA LT - DEPRECIATION UTP: | 112,670 | 112,670 | 112,670 | 109,335 | 109,335 |
| 282300.DT4062 DEF TAX PROPERTY LT-ACCELERATED DEP: | (143,028,104) | (143,227,026) | (143,749,019) | (142,596,255) | (142,596,255) |
| 282300.DT4094 DTL LT - OTHER PROPERTY: | 1,443,818 | 1,443,818 | 1,443,818 | 1,428,218 | 1,428,218 |
| 282300.DT4097 DTL LT - CWIP: | 54,857 | 58,881 | 60,276 | 23,822 | 25,669 |
| 282301.DT4069 DTL LT - REG ASSET NONSERVICE : | (86,095) | (86,095) | (86,095) | (86,095) | (86,095) |
| 282301.DT4360 DEF TAX PROPERTY LT - EXCESS DEFTAX: | - | - | - | - | - |
| 282302.DT4065 DT LIABILITY FED PROPERTY: | (3,061,183) | (3,056,651) | (3,044,760) | (3,010,443) | (3,010,443) |
| 282302.DT4097 DTL LT - CWIP: | (1,285) | (1,285) | (1,285) | (1,264) | (61,283) |
| 282302.DT4275 DEF TAX PROPERTY LT-REG UOP ASSET: | (17,263,282) | (17,341,884) | (17,548,143) | (17,852,846) | (17,977,950) |
| 282998.DT4060 DTL LT - SVC CO DEF TAX LIAB PROP : | (2,624,968) | (2,624,968) | (2,624,968) | (2,818,562) | (2,818,562) |
| 283300.DT2015 DTL LT-PENSION PLAN: | (2,533,279) | (2,527,471) | (2,521,663) | (2,515,855) | (2,508,839) |
| 283300.DT4040 DTL LT - PREPAID EXPENSES: | (211,061) | (515,500) | (509,160) | (531,846) | (474,879) |
| 283300.DT4070 DTL LT-REAUQUIRED BOND LOSS: | (399) | (1) | (1) | (1) | (1) |
| 283301.DT1067 DTL LT - DEF COST: | 0 | 0 | 0 | 0 | 0 |
| 283301.DT2075 DLT LT-PARTNERSHIP: | (47,383) | (47,383) | (47,383) | (47,383) | (47,383) |
| 283301.DT4030 DTL LT-DERIV MV LIAB: | 86,687 | 85,562 | 84,436 | 83,310 | 82,184 |
| 283301.DT4098 DTL LT - DEFERRED REGULATORY: | (7,772,197) | (8,079,408) | (7,820,295) | (7,769,890) | (7,936,608) |
| 283301.DT4156 DTL LT-OPERATING LEASE: | (2,790,651) | (2,784,872) | (2,779,074) | (2,773,210) | (2,767,670) |
| 283301.DT4230 DTL LT-GOODWILL AMORT: | (140,052) | (140,052) | (140,052) | (140,052) | (140,052) |
| 283301.DT4440 DTL LT - DERIVATIVE NON-CURRE: | (86,687) | (85,562) | (84,436) | (83,310) | (82,184) |
| 283302.DT4065 DT LIABILITY FED NON-PROPERTY: | (813,732) | (812,528) | (809,367) | (800,244) | (800,244) |
| 283302.DT4097 DTL LT - CWIP: | (341) | (341) | (341) | (336) | (16,291) |
| 283302.DT4160 DEF TX LT-REG ASSET ST FLW THR-REG : | (4,588,974) | (4,609,868) | (4,664,696) | (4,745,693) | (4,778,949) |
| 283999.DT4166 DTL LT - NOL CARRYFORWARD UTP: | (112,673) | (112,673) | (112,673) | (109,337) | (109,337) |
| Total For BH Power Inc.: | (138,251,457) | (138,912,666) | (139,200,633) | (138,181,997) | (141,697,770) |
| Rpt # Tax Accrual - 51051 | | | | | |
| Grand Total | (138,251,457) | (138,912,666) | (139,200,633) | (138,181,997) | (141,697,770) |

| September 30, 2024 Ending Balance | October 31, 2024 Ending Balance | November 30, 2024 Ending Balance | December 31, 2024 Ending Balance | January 31, 2025 Ending Balance |
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TOTAL Deferred Taxes Balance Report

2025 Master Case (PS9) - RL

BH Power Inc.

ACROSS OPERATING INDICATORS

TOTAL Deferred Taxes Balance Report

2025 Master Case (PS9) - RL
BH Power Inc.

ACROSS OPERATING INDICATORS

| | September 30, 2024 Ending Balance | October 31, 2024 Ending Balance | November 30, 2024 Ending Balance | December 31, 2024 Ending Balance | January 31, 2025 Ending Balance |
|-----------------|--------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| EXCLUDE | 3,293,826 | 3,277,389 | 2,952,350 | 2,932,541 | 2,926,394 |
| | (86,095) | (86,095) | (86,095) | (86,095) | (86,095) |
| | (16,266,002) | (16,587,123) | (16,373,879) | (16,386,144) | (16,596,532) |
| Total Exclude | (13,058,271) | (13,395,829) | (13,507,625) | (13,539,698) | (13,756,233) |
| FLOWTHRU | - | - | - | - | - |
| | (20,325,749) | (20,399,819) | (20,594,188) | (20,864,553) | (21,049,676) |
| | - | - | - | - | - |
| Total Flow-Thru | (20,325,749) | (20,399,819) | (20,594,188) | (20,864,553) | (21,049,676) |
| INCLUDE | 42,031,698 | 42,275,250 | 42,801,898 | 43,232,733 | 40,052,787 |
| | (144,154,397) | (144,349,295) | (144,869,893) | (143,962,776) | (143,960,929) |
| | (2,744,739) | (3,042,972) | (3,030,825) | (3,047,703) | (2,983,719) |
| Total Include | (104,867,438) | (105,117,017) | (105,098,820) | (103,777,746) | (106,891,861) |
| Grand Total | (138,251,457) | (138,912,666) | (139,200,633) | (138,181,997) | (141,697,770) |
| Check Figure | - | - | - | - | - |

| | September 30, 2024 Ending Balance | October 31, 2024 Ending Balance | November 30, 2024 Ending Balance | December 31, 2024 Ending Balance | January 31, 2025 Ending Balance |
|--|--------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| 254015 | | | | | |
| 254015.DT5000 REG LIAB EXCESS DEF PROT PROPERTY | (75,869,414) | (75,796,571) | (75,605,425) | (75,656,844) | (75,656,844) |
| 254015.DT5001 REG LIAB EXCESS DEF NONPROT PROPE | (9,763,531) | (9,750,146) | (9,715,021) | (9,603,891) | (9,603,891) |
| 254015.DT5002 REG LIAB EXCESS DEF NONPROT NOL | 0 | 0 | 0 | 0 | 0 |
| 254015.DT5004 REG LIAB EXCESS DEF NNPRT PROP NP | 348,560 | 348,560 | - | - | - |
| 254015.DT5005 REG LIAB EXCESS DEF NONREFUND ARAM | (233,709) | (235,227) | (239,209) | (240,260) | 61,122 |
| Total For 254015: | (85,518,094) | (85,433,384) | (85,559,655) | (85,500,995) | (85,199,613) |

Note: BHSC Allocations are only run on a quarterly basis. Balance kept consistent for interim between quarterly allocations for 13-month average calculation

| | September 30, 2024 Ending Balance | October 31, 2024 Ending Balance | November 30, 2024 Ending Balance | December 31, 2024 Ending Balance | January 31, 2025 Ending Balance |
|--|--------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| 254998 | | | | | |
| 254998.DT5000 SVC CO REG LIAB EDIT PROT PROPERTY | (678,225) | (678,225) | (678,225) | (653,563) | (653,563) |
| 254998.DT5001 SVC CO REG LIAB EDIT NONPROT PROP | (28,619) | (28,619) | (28,619) | (26,453) | (26,453) |
| Total For 254998: | (706,844) | (706,844) | (706,844) | (680,016) | (680,016) |

TOTAL Deferred Taxes Balance Report

| February 28, 2025 Ending Balance | March 31, 2025 Ending Balance | April 30, 2025 Ending Balance | May 31, 2025 Ending Balance | June 30, 2025 Ending Balance | July 31, 2025 Ending Balance |
|-------------------------------------|----------------------------------|----------------------------------|--------------------------------|---------------------------------|---------------------------------|
|-------------------------------------|----------------------------------|----------------------------------|--------------------------------|---------------------------------|---------------------------------|

2025 Master Case (PS9) - RL

BH Power Inc.

ACROSS OPERATING INDICATORS

| | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| 190300.DT1000 DTA LT - VACATION: | 179,425 | 188,194 | 204,461 | 197,095 | 189,350 | 181,205 |
| 190300.DT1010 DTA LT - BAD DEBT RESERVE: | 723,895 | 724,659 | 724,374 | 722,392 | 717,893 | 714,947 |
| 190300.DT1020 DTA LT - EMPLOYEE GROUP INSURANCE: | 56,930 | 56,930 | 56,930 | 56,930 | 55,038 | 55,038 |
| 190300.DT1030 DTA LT - BONUS: | 38,599 | 63,128 | 89,269 | 115,361 | 160,653 | 189,987 |
| 190300.DT1050 DTA LT - WORKMANS COMP: | 17,459 | 16,699 | 16,506 | 16,720 | 37,676 | 38,084 |
| 190300.DT1108 DTA LT - PRODUCTION TAX CREDIT: | 8,729,500 | 9,063,924 | 9,310,210 | 9,637,309 | 10,005,258 | 10,322,026 |
| 190300.DT1180 DTA LT - PTC VALUATION ALLOW: | (44,433) | (64,499) | (79,276) | (98,902) | (120,979) | (139,985) |
| 190300.DT2020 DTA LT-RETIREE HEALTHCARE: | 996,081 | 993,469 | 993,895 | 994,947 | 994,979 | 991,924 |
| 190300.DT2025 DTA LT-PEP PLAN: | 184,312 | 178,845 | 173,953 | 171,826 | 180,760 | 178,634 |
| 190300.DT2070 DTA LT-PEP (AOCI): | 54,964 | 54,964 | 54,964 | 54,964 | 54,964 | 54,964 |
| 190300.DT2092 DTA LT-FAS 109 OTHER: | 17,863,376 | 17,823,076 | 17,791,582 | 17,754,898 | 17,710,184 | 17,669,130 |
| 190300.DT3010 DTA LT-PERFORMANCE PLAN: | 0 | 0 | 0 | 0 | 0 | 0 |
| 190300.DT3070 DTA LT-DEFERRED COMPENSATION: | 78,418 | 77,406 | 76,394 | 75,382 | 74,371 | 73,359 |
| 190300.DT3075 DTA LT-LINE EXTENSION DEP ELEC: | 1,944,980 | 1,952,895 | 1,938,513 | 1,929,169 | 1,990,078 | 2,002,935 |
| 190300.DT4098 DTA LT - DEFERRED REGULATORY: | 303,021 | 310,624 | 318,227 | 325,830 | 252,376 | 259,895 |
| 190300.DT4110 DTA LT-OTHER REG LIAB: | 0 | 0 | 0 | 0 | 0 | 0 |
| 190300.DT4120 DTA LT-PENSION FAS 158 LIAB: | 4,572,961 | 4,562,764 | 4,552,567 | 4,542,369 | 4,532,172 | 4,521,974 |
| 190300.DT4125 DTA LT-RET HLTH FAS158 LIAB: | (522,179) | (522,068) | (521,958) | (521,847) | (521,737) | (521,626) |
| 190300.DT4135 DTA LT-INS RESERVE LIAB: | 367,500 | 525,000 | 417,839 | 417,839 | 361,392 | 361,392 |
| 190300.DT4415 DTA LT - ALT FUEL VEHICLE CREDIT: | 25,817 | 25,817 | 25,817 | 25,817 | 25,817 | 25,817 |
| 190300.DT4430 DTA LT - R&D CREDIT: | 4,214,029 | 4,236,236 | 4,253,590 | 4,273,804 | 4,298,443 | 4,321,066 |
| 190300.DT4466 DTA LT - PUC FEES: | 112,884 | 115,003 | 115,003 | 115,003 | 117,122 | 117,122 |
| 190300.DT4470 DTA LT - SERP (AOCI): | 34,580 | 34,269 | 33,959 | 33,648 | 33,337 | 33,026 |
| 190301.DT1040 DTA LT - NON QUAL DEF COMP: | - | - | - | - | - | - |
| 190301.DT1099 DTA LT-OTHER: | 0 | 0 | 87,660 | 77,523 | 59,295 | 52,162 |
| 190301.DT3060 DTA LT-FAS 143 (ARO): | 50,639 | 51,656 | 52,674 | 53,693 | 54,713 | 55,735 |
| 190301.DT4156 DTA LT - OPERATING LEASE: | 2,761,727 | 2,755,998 | 2,750,249 | 2,739,235 | 2,763,241 | 2,757,433 |
| 190301.DT4180 DTA LT - RATE REFUND: | 0 | 0 | 0 | 0 | 0 | 0 |
| 190998.DT2092 DTA LT - SVC CO FAS 109 OTHER: | 143,794 | 138,263 | 138,263 | 138,263 | 132,732 | 132,732 |
| 190999.DT4062 DTA LT - DEPRECIATION UTP: | 109,335 | 106,327 | 106,327 | 106,327 | 103,319 | 103,319 |
| 282300.DT4062 DEF TAX PROPERTY LT-ACCELERATED DEP: | (143,117,535) | (142,732,060) | (142,764,429) | (142,802,133) | (142,848,089) | (142,890,284) |
| 282300.DT4094 DTL LT - OTHER PROPERTY: | 1,428,218 | 1,428,218 | 1,428,218 | 1,428,218 | 1,428,218 | 1,428,218 |
| 282300.DT4097 DTL LT - CWIP: | 25,669 | 31,233 | 34,160 | 45,213 | 69,630 | 70,161 |
| 282301.DT4069 DTL LT - REG ASSET NONSERVICE : | (86,095) | (86,095) | (86,095) | (86,095) | (86,095) | (86,095) |
| 282301.DT4360 DEF TAX PROPERTY LT - EXCESS DEFTAX: | - | - | - | - | - | - |
| 282302.DT4065 DT LIABILITY FED PROPERTY: | (2,857,743) | (3,168,971) | (3,206,755) | (3,250,768) | (3,304,413) | (3,353,669) |
| 282302.DT4097 DTL LT - CWIP: | (266,585) | (1,264) | (1,264) | (1,264) | (1,264) | (1,264) |
| 282302.DT4275 DEF TAX PROPERTY LT-REG UOP ASSET: | (18,075,398) | (18,320,803) | (18,432,339) | (18,562,259) | (18,720,615) | (18,866,011) |
| 282998.DT4060 DTL LT - SVC CO DEF TAX LIAB PROP : | (2,818,562) | (2,729,677) | (2,729,677) | (2,729,677) | (2,640,792) | (2,640,792) |
| 283300.DT2015 DTL LT-PENSION PLAN: | (2,501,823) | (2,494,807) | (2,487,791) | (2,480,776) | (2,525,210) | (2,518,194) |
| 283300.DT4040 DTL LT - PREPAID EXPENSES: | (416,758) | (456,338) | (400,846) | (429,282) | (386,707) | (329,486) |
| 283300.DT4070 DTL LT-REQUIRED BOND LOSS: | (1) | (1) | (1) | (1) | (1) | (1) |
| 283301.DT1067 DTL LT - DEF COST: | 0 | 0 | 0 | 0 | 0 | 0 |
| 283301.DT2075 DLT LT-PARTNERSHIP: | (47,383) | (47,383) | (47,383) | (47,383) | (47,383) | (47,383) |
| 283301.DT4030 DTL LT-DERIV MV LIAB: | 81,058 | 79,933 | 78,807 | 77,681 | 76,555 | 75,429 |
| 283301.DT4098 DTL LT - DEFERRED REGULATORY: | (8,239,811) | (8,699,791) | (8,863,600) | (9,110,262) | (9,115,672) | (9,456,131) |
| 283301.DT4156 DTL LT-OPERATING LEASE: | (2,761,797) | (2,755,904) | (2,749,992) | (2,748,990) | (2,774,725) | (2,768,318) |
| 283301.DT4230 DTL LT-GOODWILL AMORT: | (140,052) | (140,052) | (140,052) | (140,052) | (140,052) | (140,052) |
| 283301.DT4440 DTL LT - DERIVATIVE NON-CURRE: | (81,058) | (79,933) | (78,807) | (77,681) | (76,555) | (75,429) |
| 283302.DT4065 DT LIABILITY FED NON-PROPERTY: | (759,653) | (842,385) | (852,429) | (864,128) | (878,388) | (891,482) |
| 283302.DT4097 DTL LT - CWIP: | (70,864) | (336) | (336) | (336) | (336) | (336) |
| 283302.DT4160 DEF TX LT-REG ASSET ST FLW THR-REG : | (4,804,853) | (4,870,087) | (4,899,736) | (4,934,271) | (4,976,366) | (5,015,016) |
| 283999.DT4166 DTL LT - NOL CARRYFORWARD UTP: | (109,337) | (106,329) | (106,329) | (106,329) | (103,322) | (103,322) |
| Total For BH Power Inc.: | (142,622,747) | (142,523,251) | (142,624,683) | (142,864,978) | (142,789,133) | (143,057,160) |
| Rpt # Tax Accrual - 51051 | | | | | | |
| Grand Total | (142,622,747) | (142,523,251) | (142,624,683) | (142,864,978) | (142,789,133) | (143,057,160) |

| February 28, 2025 | March 31, 2025 | April 30, 2025 | May 31, 2025 | June 30, 2025 | July 31, 2025 |
|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Ending Balance | Ending Balance | Ending Balance | Ending Balance | Ending Balance | Ending Balance |

TOTAL Deferred Taxes Balance Report

2025 Master Case (PS9) - RL

BH Power Inc.

ACROSS OPERATING INDICATORS

TOTAL Deferred Taxes Balance Report

2025 Master Case (PS9) - RL

BH Power Inc.

ACROSS OPERATING INDICATORS

| | February 28, 2025 | March 31, 2025 | April 30, 2025 | May 31, 2025 | June 30, 2025 | July 31, 2025 |
|------------------------|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Ending Balance | Ending Balance | Ending Balance | Ending Balance | Ending Balance | Ending Balance |
| EXCLUDE | 2,921,701 | 2,913,981 | 2,996,910 | 2,976,778 | 2,980,569 | 2,968,649 |
| | (86,095) | (86,095) | (86,095) | (86,095) | (86,095) | (86,095) |
| | (16,933,749) | (17,462,266) | (17,659,856) | (17,951,751) | (18,036,243) | (18,422,038) |
| Total Exclude | (14,098,143) | (14,634,380) | (14,749,041) | (15,061,068) | (15,141,770) | (15,539,484) |
| FLOWTHRU | - | - | - | - | - | - |
| | (21,199,725) | (21,491,037) | (21,640,358) | (21,814,290) | (22,026,292) | (22,220,944) |
| | - | - | - | - | - | - |
| Total Flow-Thru | (21,199,725) | (21,491,037) | (21,640,358) | (21,814,290) | (22,026,292) | (22,220,944) |
| INCLUDE | 40,075,913 | 40,555,599 | 40,685,082 | 40,978,817 | 41,281,879 | 41,583,645 |
| | (144,482,209) | (144,002,286) | (144,031,727) | (144,058,378) | (143,991,033) | (144,032,696) |
| | (2,918,583) | (2,951,146) | (2,888,639) | (2,910,059) | (2,911,918) | (2,847,681) |
| Total Include | (107,324,879) | (106,397,833) | (106,235,284) | (105,989,620) | (105,621,072) | (105,296,733) |
| Grand Total | (142,622,747) | (142,523,251) | (142,624,683) | (142,864,978) | (142,789,133) | (143,057,160) |
| Check Figure | - | - | - | - | - | - |

| | February 28, 2025 | March 31, 2025 | April 30, 2025 | May 31, 2025 | June 30, 2025 | July 31, 2025 |
|--|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Ending Balance | Ending Balance | Ending Balance | Ending Balance | Ending Balance | Ending Balance |
| 254015 | | | | | | |
| 254015.DT5000 REG LIAB EXCESS DEF PROT PROPERTY | (75,289,869) | (75,128,826) | (75,002,975) | (74,856,380) | (74,677,700) | (74,513,642) |
| 254015.DT5001 REG LIAB EXCESS DEF NONPROT PROPE | (9,525,731) | (9,491,431) | (9,464,626) | (9,433,403) | (9,395,347) | (9,360,405) |
| 254015.DT5002 REG LIAB EXCESS DEF NONPROT NOL | 0 | 0 | 0 | 0 | 0 | 0 |
| 254015.DT5004 REG LIAB EXCESS DEF NNPRT PROP NP | - | - | - | - | - | - |
| 254015.DT5005 REG LIAB EXCESS DEF NONREFUND ARAM | (248,095) | (251,533) | (254,220) | (257,349) | (261,164) | (264,666) |
| Total For 254015: | (85,063,695) | (84,871,790) | (84,721,820) | (84,547,133) | (84,334,211) | (84,138,713) |

Note: BHSC Allocations are only run on a quarterly basis. Balance kept cor

| | February 28, 2025 | March 31, 2025 | April 30, 2025 | May 31, 2025 | June 30, 2025 | July 31, 2025 |
|--|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Ending Balance | Ending Balance | Ending Balance | Ending Balance | Ending Balance | Ending Balance |
| 254998 | | | | | | |
| 254998.DT5000 SVC CO REG LIAB EDIT PROT PROPERTY | (653,563) | (627,517) | (627,517) | (627,517) | (601,471) | (601,471) |
| 254998.DT5001 SVC CO REG LIAB EDIT NONPROT PROP | (26,453) | (26,397) | (26,397) | (26,397) | (26,340) | (26,340) |
| Total For 254998: | (680,016) | (653,914) | (653,914) | (653,914) | (627,812) | (627,812) |

| | August 31, 2025 Ending Balance | September 30, 2025 Ending Balance | 13-Month Average | Include/Exclude |
|--|-----------------------------------|--------------------------------------|---------------------|-----------------|
| TOTAL Deferred Taxes Balance Report | | | | |
| 2025 Master Case (PS9) - RL | | | | |
| BH Power Inc. | | | | |
| ACROSS OPERATING INDICATORS | | | | |
| 190300.DT1000 DTA LT - VACATION: | 175,344 | 186,010 | 177,079 | INCLUDE |
| 190300.DT1010 DTA LT - BAD DEBT RESERVE: | 714,810 | 716,337 | 716,811 | INCLUDE |
| 190300.DT1020 DTA LT - EMPLOYEE GROUP INSURANCE: | 55,038 | 55,038 | 54,627 | INCLUDE |
| 190300.DT1030 DTA LT - BONUS: | 219,320 | 267,289 | 202,591 | INCLUDE |
| 190300.DT1050 DTA LT - WORKMANS COMP: | 37,751 | 68,615 | 28,641 | INCLUDE |
| 190300.DT1108 DTA LT - PRODUCTION TAX CREDIT: | 10,739,872 | 11,255,966 | 10,246,454 | INCLUDE |
| 190300.DT1180 DTA LT - PTC VALUATION ALLOW: | (165,055) | (196,020) | (135,450) | INCLUDE |
| 190300.DT2020 DTA LT-RETIREE HEALTHCARE: | 991,560 | 993,212 | 997,000 | INCLUDE |
| 190300.DT2025 DTA LT-PEP PLAN: | 176,507 | 169,130 | 183,480 | INCLUDE |
| 190300.DT2070 DTA LT-PEP (AOCl): | 54,964 | 54,964 | 57,634 | INCLUDE |
| 190300.DT2092 DTA LT-FAS 109 OTHER: | 17,616,876 | 17,553,344 | 17,801,826 | INCLUDE |
| 190300.DT3010 DTA LT-PERFORMANCE PLAN: | 0 | 0 | 0 | INCLUDE |
| 190300.DT3070 DTA LT-DEFERRED COMPENSATION: | 72,347 | 71,336 | 77,093 | INCLUDE |
| 190300.DT3075 DTA LT-LINE EXTENSION DEP ELEC: | 2,078,197 | 2,113,990 | 1,953,814 | INCLUDE |
| 190300.DT4098 DTA LT - DEFERRED REGULATORY: | 266,940 | 272,220 | 285,400 | INCLUDE |
| 190300.DT4110 DTA LT-OTHER REG LIAB: | 0 | 0 | 0 | INCLUDE |
| 190300.DT4120 DTA LT-PENSION FAS 158 LIAB: | 4,511,777 | 4,501,580 | 4,503,486 | INCLUDE |
| 190300.DT4125 DTA LT-RET HLTH FAS158 LIAB: | (521,516) | (521,405) | (495,789) | INCLUDE |
| 190300.DT4135 DTA LT-INS RESERVE LIAB: | 361,392 | - | 336,681 | INCLUDE |
| 190300.DT4415 DTA LT - ALT FUEL VEHICLE CREDIT: | 25,817 | 25,817 | 25,817 | INCLUDE |
| 190300.DT4430 DTA LT - R&D CREDIT: | 4,349,859 | 4,321,325 | 4,218,542 | INCLUDE |
| 190300.DT4466 DTA LT - PUC FEES: | 117,122 | 119,241 | 112,136 | INCLUDE |
| 190300.DT4470 DTA LT - SERP (AOCl): | 32,716 | 32,405 | 34,225 | INCLUDE |
| 190301.DT1040 DTA LT - NON QUAL DEF COMP: | 4,718 | 14,649 | 1,490 | EXCLUDE |
| 190301.DT1099 DTA LT-OTHER: | 73,230 | 54,485 | 84,033 | EXCLUDE |
| 190301.DT3060 DTA LT-FAS 143 (ARO): | 56,758 | 57,781 | 51,664 | EXCLUDE |
| 190301.DT4156 DTA LT - OPERATING LEASE: | 2,750,860 | 2,745,011 | 2,763,348 | EXCLUDE |
| 190301.DT4180 DTA LT - RATE REFUND: | 0 | 0 | 0 | EXCLUDE |
| 190998.DT2092 DTA LT - SVC CO FAS 109 OTHER: | 132,732 | 128,500 | 140,100 | INCLUDE |
| 190999.DT4062 DTA LT - DEPRECIATION UTP: | 103,319 | 100,642 | 107,354 | EXCLUDE |
| 282300.DT4062 DEF TAX PROPERTY LT-ACCELERATED DEP: | (142,943,990) | (140,835,338) | (142,779,270) | INCLUDE |
| 282300.DT4094 DTL LT - OTHER PROPERTY: | 1,428,218 | (0) | 1,321,955 | INCLUDE |
| 282300.DT4097 DTL LT - CWIP: | 66,616 | 11,768 | 44,458 | INCLUDE |
| 282301.DT4069 DTL LT - REG ASSET NONSERVICE : | (86,095) | (135,667) | (89,909) | EXCLUDE |
| 282301.DT4360 DEF TAX PROPERTY LT - EXCESS DEFTAX: | - | - | - | EXCLUDE |
| 282302.DT4065 DT LIABILITY FED PROPERTY: | (3,416,361) | (3,500,495) | (3,172,512) | FLOWTHRU |
| 282302.DT4097 DTL LT - CWIP: | (1,264) | (1,285) | (26,296) | FLOWTHRU |
| 282302.DT4275 DEF TAX PROPERTY LT-REG UOP ASSET: | (19,051,071) | (20,626,127) | (18,356,825) | FLOWTHRU |
| 282998.DT4060 DTL LT - SVC CO DEF TAX LIAB PROP : | (2,640,792) | (1,717,510) | (2,627,654) | INCLUDE |
| 283300.DT2015 DTL LT-PENSION PLAN: | (2,511,178) | (2,504,162) | (2,510,081) | INCLUDE |
| 283300.DT4040 DTL LT - PREPAID EXPENSES: | (307,011) | (198,597) | (397,498) | INCLUDE |
| 283300.DT4070 DTL LT-REAUQUIRED BOND LOSS: | (1) | (1) | (32) | INCLUDE |
| 283301.DT1067 DTL LT - DEF COST: | 0 | 0 | 0 | EXCLUDE |
| 283301.DT2075 DLT LT-PARTNERSHIP: | (47,383) | (45,984) | (47,275) | EXCLUDE |
| 283301.DT4030 DTL LT-DERIV MV LIAB: | 74,303 | 73,178 | 79,933 | EXCLUDE |
| 283301.DT4098 DTL LT - DEFERRED REGULATORY: | (9,815,432) | (10,176,000) | (8,681,161) | EXCLUDE |
| 283301.DT4156 DTL LT-OPERATING LEASE: | (2,761,152) | (2,754,710) | (2,767,005) | EXCLUDE |
| 283301.DT4230 DTL LT-GOODWILL AMORT: | (140,052) | (119,803) | (138,494) | EXCLUDE |
| 283301.DT4440 DTL LT - DERIVATIVE NON-CURRE: | (74,303) | (73,178) | (79,933) | EXCLUDE |
| 283302.DT4065 DT LIABILITY FED NON-PROPERTY: | (908,147) | (930,511) | (843,326) | EXCLUDE |
| 283302.DT4097 DTL LT - CWIP: | (336) | (341) | (6,990) | EXCLUDE |
| 283302.DT4160 DEF TX LT-REG ASSET ST FLW THR-REG : | (5,064,209) | (5,306,110) | (4,866,064) | EXCLUDE |
| 283999.DT4166 DTL LT - NOL CARRYFORWARD UTP: | (103,322) | (100,642) | (107,356) | EXCLUDE |
| Total For BH Power Inc.: | (143,269,706) | (143,780,053) | (141,521,249) | |
| Rpt # Tax Accrual - 51051 | | | | |
| Grand Total | (143,269,706) | (143,780,053) | (141,521,249) | |

TOTAL Deferred Taxes Balance Report

| August 31, 2025 Ending Balance | September 30, 2025 Ending Balance | 13-Month Average | Include/Exclude |
|---|--|-----------------------------|------------------------|
|---|--|-----------------------------|------------------------|

2025 Master Case (PS9) - RL

BH Power Inc.

ACROSS OPERATING INDICATORS

TOTAL Deferred Taxes Balance Report

2025 Master Case (PS9) - RL
BH Power Inc.
ACROSS OPERATING INDICATORS

| | August 31, 2025 Ending Balance | September 30, 2025 Ending Balance | 13-Month Average | Include/Exclude |
|-----------------|-----------------------------------|--------------------------------------|---------------------|-----------------|
| EXCLUDE | 2,988,884 | 2,972,570 | 3,007,888 | |
| | (86,095) | (135,667) | (89,909) | |
| | (18,840,031) | (19,434,101) | (17,457,670) | |
| Total Exclude | (15,937,243) | (16,597,198) | (14,539,691) | |
| FLOWTHRU | - | - | - | |
| | (22,468,696) | (24,127,907) | (21,555,633) | |
| | - | - | - | |
| Total Flow-Thru | (22,468,696) | (24,127,907) | (21,555,633) | |
| INCLUDE | 42,044,370 | 42,188,892 | 41,522,197 | |
| | (144,089,948) | (142,541,080) | (144,040,511) | |
| | (2,818,190) | (2,702,760) | (2,907,610) | |
| Total Include | (104,863,768) | (103,054,948) | (105,425,925) | |
| Grand Total | (143,269,706) | (143,780,053) | (141,521,249) | |
| Check Figure | - | - | - | |

| | August 31, 2025 Ending Balance | September 30, 2025 Ending Balance | 13-Month Average |
|--|-----------------------------------|--------------------------------------|---------------------|
| 254015 | | | |
| 254015.DT5000 REG LIAB EXCESS DEF PROT PROPERTY | (74,304,830) | (74,066,634) | (75,109,689) |
| 254015.DT5001 REG LIAB EXCESS DEF NONPROT PROPE | (9,315,931) | (9,246,177) | (9,513,041) |
| 254015.DT5002 REG LIAB EXCESS DEF NONPROT NOL | 0 | 0 | 0 |
| 254015.DT5004 REG LIAB EXCESS DEF NNPRT PROP NP | - | - | 53,625 |
| 254015.DT5005 REG LIAB EXCESS DEF NONREFUND ARAM | (269,124) | (274,542) | (228,306) |
| Total For 254015: | (83,889,886) | (83,587,354) | (84,797,411) |
| Note: BHSC Allocations are only run on a quarterly basis. Balance kept cor | | | |
| 254998 | | | |
| 254998.DT5000 SVC CO REG LIAB EDIT PROT PROPERTY | (601,471) | (579,722) | (635,542) |
| 254998.DT5001 SVC CO REG LIAB EDIT NONPROT PROP | (26,340) | (28,114) | (27,042) |
| Total For 254998: | (627,812) | (607,836) | (662,584) |
| | | | (85,459,995) |

Account Activity Report by Month - Report #51024

BH Power Inc.
2025 Master Case (PS9) - RL
January Through September Current Year Activity

| | January | February | March | April | May | June | July | August | September | Total | | |
|--|----------|-----------|----------|----------|----------|----------|----------|----------|-----------|-----------|---------|-----------|
| 190300.DT2092 - DTA LT-FAS 109 OTHER | | | | | | | | | | | | |
| Excess Deferred - Non-Refunded ARAM | (63,290) | 64,936 | 722 | 564 | 657 | 801 | 736 | 936 | 1,248 | 7,309 | | |
| PT - Non-Protected - Fed | - | (15,984) | (7,014) | (5,482) | (6,385) | (7,783) | (7,146) | (9,095) | (12,123) | (71,012) | | |
| PT - NR - Non-Protected - Fed | - | (430) | (189) | (147) | (172) | (209) | (192) | (244) | (326) | (1,909) | | |
| PT - Protected - Fed | - | (77,065) | (33,819) | (26,429) | (30,785) | (37,523) | (34,452) | (43,850) | (58,449) | (342,372) | | |
| Total 190300.DT2092 - DTA LT-FAS 109 OTHER | (63,290) | (28,543) | (40,300) | (31,494) | (36,684) | (44,714) | (41,054) | (52,254) | (69,650) | (407,983) | | |
| 254015.DT5000 - REG LIAB EXCESS DEF PROT PROPERTY | | | | | | | | | | | | |
| PT - Protected - Fed | - | 366,974 | 161,043 | 125,852 | 146,594 | 178,680 | 164,058 | 208,812 | 278,328 | 1,630,341 | | |
| Total 254015.DT5000 - REG LIAB EXCESS DEF PROT PROPERTY | - | 366,974 | 161,043 | 125,852 | 146,594 | 178,680 | 164,058 | 208,812 | 278,328 | 1,630,341 | | |
| 254015.DT5001 - REG LIAB EXCESS DEF NONPROT PROPE | | | | | | | | | | | | |
| PT - Non-Protected - Fed | - | 76,115 | 33,402 | 26,103 | 30,405 | 37,060 | 34,027 | 43,310 | 57,728 | 338,151 | | |
| PT - NR - Non-Protected - Fed | - | 2,046 | 898 | 702 | 817 | 996 | 915 | 1,164 | 1,552 | 9,088 | | |
| Total 254015.DT5001 - REG LIAB EXCESS DEF NONPROT PROPE | - | 78,160 | 34,300 | 26,805 | 31,223 | 38,056 | 34,942 | 44,474 | 59,280 | 347,240 | | |
| 254015.DT5005 - REG LIAB EXCESS DEF NONREFUND ARAM | | | | | | | | | | | | |
| Excess Deferred - Non-Refunded ARAM | 301,382 | (309,217) | (3,438) | (2,687) | (3,130) | (3,815) | (3,502) | (4,458) | (5,942) | (34,806) | | |
| Total 254015.DT5005 - REG LIAB EXCESS DEF NONREFUND ARAM | 301,382 | (309,217) | (3,438) | (2,687) | (3,130) | (3,815) | (3,502) | (4,458) | (5,942) | (34,806) | | |
| Total Journal Entry Check | 238,092 | 107,375 | 151,605 | 118,476 | 138,003 | 168,209 | 154,443 | 196,574 | 262,016 | 1,534,792 | | |
| Protected | - | 289,910 | 127,224 | 99,423 | 115,809 | 141,158 | 129,606 | 164,961 | 219,879 | 1,287,969 | 167,930 | 1,455,900 |
| Non-Protected | 238,092 | (182,535) | 24,381 | 19,053 | 22,193 | 27,051 | 24,837 | 31,613 | 42,137 | 246,823 | 120,940 | 367,763 |
| | 238,092 | 107,375 | 151,605 | 118,476 | 138,003 | 168,209 | 154,443 | 196,574 | 262,016 | 1,534,792 | 288,871 | 1,823,663 |

8.5 RTA 202: Total
Account Activity Report by Month - Report #51024

BH Power Inc.
2025 Master Case (PS9) - RL
All Return to Accrual - PY Activity

| | | |
|--|---------|---------|
| 190300.DT2092 - DTA LT-FAS 109 OTHER | | |
| Excess Deferred - Non-Refunded ARAM | (110) | (110) |
| PT - Non-Protected - Fed | (2,199) | (2,199) |
| PT - Protected - Fed | 8,428 | 8,428 |
| Total 190300.DT2092 - DTA LT-FAS 109 OTHER | 6,118 | 6,118 |

254015.DT5000 - REG LIAB EXCESS DEF PROT PROPERTY
PT - Protected - Fed

(40,132) (40,132)

| | | |
|--|----------|----------|
| Total 254015.DT5000 - REG LIAB EXCESS DEF PROT PROPERTY | (40,132) | (40,132) |
| <hr/> | | |
| 254015.DT5001 - REG LIAB EXCESS DEF NONPROT PROPE | | |
| PT - Non-Protected - Fed | 10,474 | 10,474 |
| Total 254015.DT5001 - REG LIAB EXCESS DEF NONPROT PROPE | 10,474 | 10,474 |
| <hr/> | | |
| 254015.DT5005 - REG LIAB EXCESS DEF NONREFUND ARAM | | |
| Excess Deferred - Non-Refunded ARAM | 524 | 524 |
| Total 254015.DT5005 - REG LIAB EXCESS DEF NONREFUND ARAM | 524 | 524 |
| <hr/> | | |
| Total Journal Entry Check | (23,016) | (23,016) |

Note: BHSC Allocations only happen on a quarterly basis

Account Activity Report by Month - Report #51024

| | March | June | 8.5 RTA 202 | September | Total |
|--|-------|------|-------------|-----------|-------|
|--|-------|------|-------------|-----------|-------|

BH Power Inc.
2025 Master Case (PS9) - RL
All January Through September Activity

| | | | | | |
|--|--------|--------|---------|--------|---------|
| <hr/> | | | | | |
| 254998.DT5000 - SVC CO REG LIAB EDIT PROT PROPERTY | | | | | |
| BHSC Reg Liability - Protected | 26,046 | 26,046 | (4,296) | 26,046 | 73,841 |
| Total 254998.DT5000 - SVC CO REG LIAB EDIT PROT PROPERTY | 26,046 | 26,046 | (4,296) | 26,046 | 73,841 |
| <hr/> | | | | | |
| 254998.DT5001 - SVC CO REG LIAB EDIT NONPROT PROP | | | | | |
| BHSC Reg Liability - Non-Protected | 56 | 56 | (1,830) | 56 | (1,661) |
| Total 254998.DT5001 - SVC CO REG LIAB EDIT NONPROT PROP | 56 | 56 | (1,830) | 56 | (1,661) |
| <hr/> | | | | | |
| Total Journal Entry Check | 26,102 | 26,102 | (6,127) | 26,102 | 72,180 |

| | October | November | December | Total | |
|---|---------------|----------|----------|----------|---------|
| Account Activity Report by Month - Report #51024 | | | | | |
| BH Power Inc. | | | | | |
| 2024 Master Case (PS9) - RL | | | | | |
| October Through December Current Year Activity | | | | | |
| ===== | | | | | |
| 190300.DT2092 - DTA LT-FAS 109 OTHER | | | | | |
| Excess Deferred - Non-Refunded ARAM | 319 | 836 | 221 | 1,376 | |
| PT - Non-Protected - Fed | (2,681) | (7,036) | (23,088) | (32,805) | |
| PT - NR - Non-Protected - Fed | (130) | (341) | (249) | (719) | |
| PT - Protected - Fed | (15,297) | (40,141) | 10,798 | (44,640) | |
| Total 190300.DT2092 - DTA LT-FAS 109 OTHER | (17,789) | (46,681) | (12,319) | (76,788) | |
| ===== | | | | | |
| 254015.DT5000 - REG LIAB EXCESS DEF PROT PROPERTY | | | | | |
| PT - Protected - Fed | 72,842 | 191,146 | (51,419) | 212,570 | |
| Total 254015.DT5000 - REG LIAB EXCESS DEF PROT PROPERT | 72,842 | 191,146 | (51,419) | 212,570 | |
| ===== | | | | | |
| 254015.DT5001 - REG LIAB EXCESS DEF NONPROT PROPE | | | | | |
| PT - Non-Protected - Fed | 12,767 | 33,503 | 109,944 | 156,214 | |
| PT - NR - Non-Protected - Fed | 618 | 1,622 | 1,186 | 3,426 | |
| Total 254015.DT5001 - REG LIAB EXCESS DEF NONPROT PROF | 13,385 | 35,125 | 111,130 | 159,640 | |
| ===== | | | | | |
| 254015.DT5005 - REG LIAB EXCESS DEF NONREFUND ARAM | | | | | |
| Excess Deferred - Non-Refunded ARAM | (1,518) | (3,982) | (1,051) | (6,551) | |
| Total 254015.DT5005 - REG LIAB EXCESS DEF NONREFUND AI | (1,518) | (3,982) | (1,051) | (6,551) | |
| ===== | | | | | |
| Total Journal Entry Check | 66,921 | 175,608 | 46,342 | 288,871 | |
| | | | | | |
| | Protected | 57,545 | 151,006 | (40,621) | 167,930 |
| | Non-Protected | 9,376 | 24,603 | 86,962 | 120,940 |
| | | 66,921 | 175,608 | 46,342 | 288,871 |

Note: BHSC Allocations only happen on a quarterly basis

| | December | Total |
|---|----------|--------|
| Account Activity Report by Month - Report #51024 | | |
| BH Power Inc. | | |
| 2024 Master Case (PS9) - RL | | |
| All October Through December Activity | | |
| ===== | | |
| 254998.DT5000 - SVC CO REG LIAB EDIT PROT PROPERTY | | |
| BHSC Reg Liability - Protected | 24,662 | 24,662 |
| Total 254998.DT5000 - SVC CO REG LIAB EDIT PROT PROPERT | 24,662 | 24,662 |
| ===== | | |
| 254998.DT5001 - SVC CO REG LIAB EDIT NONPROT PROP | | |
| BHSC Reg Liability - Non-Protected | 2,166 | 2,166 |
| Total 254998.DT5001 - SVC CO REG LIAB EDIT NONPROT PROI | 2,166 | 2,166 |
| ===== | | |
| Total Journal Entry Check | 26,828 | 26,828 |

| Jurisdiction : | Federal | Timing Diff Activity | DFIT Activity | FAS109 Activity | FT Activity | Excess Activity |
|---|---------------------|----------------------|------------------|-----------------|----------------|-----------------|
| Tax Year : | 2026 | | | | | |
| 2025 BHP Rate Review | | | | | | |
| BH Service Company LLC | | | | | | |
| PowerTax Deferred Tax Summary Report | | | | | | |
| Grouped By: Total Tax Classes | | | | | | |
| NP-Fed-SC-COR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| PP-Fed-SC-174 Method/Life | \$10,796,162.47 | \$2,267,194.12 | \$2,267,194.12 | \$0.00 | \$0.00 | PP |
| PP-Fed-SC-GL Balancing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | PP |
| PP-Fed-SC-Method/Life | (\$17,185,167.67) | (\$4,120,188.88) | (\$3,608,882.21) | \$0.00 | (\$511,303.67) | PP |
| Total Tax Classes | (\$6,389,005.20) | (\$1,852,994.76) | (\$1,341,691.09) | \$0.00 | (\$511,303.67) | |
| Amortization Type Depreciation Difference Totals: | | | | | | |
| FT-Fed-SC-481(a) Adjust BHP FT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | FT |
| FT-Fed-SC-AFUDC Eqty | \$3,096.78 | \$0.00 | \$650.32 | \$650.32 | \$0.00 | FT |
| FT-Fed-SC-UOP Adjust Flow Thru % | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | FT |
| NP-Fed-SC-481(a) Adjust BHP Norm | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-Fed-SC-AFUDC Debt | (\$298,220.36) | (\$62,627.00) | (\$62,626.28) | \$0.00 | (\$0.72) | NP |
| NP-Fed-SC-Computers Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-Fed-SC-Equipment Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-Fed-SC-Facts & Circumstances | (\$13.68) | (\$4.79) | (\$2.87) | \$0.00 | (\$1.92) | NP |
| NP-Fed-SC-ITC Basis Reduction | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-Fed-SC-Meter Reversal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-Fed-SC-Other Book | (\$62.71) | (\$21.94) | (\$13.17) | \$0.00 | (\$8.77) | NP |
| NP-Fed-SC-Repair Allowance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-Fed-SC-Transfer Adjustment | (\$3,595.22) | (\$1,258.34) | (\$755.00) | \$0.00 | (\$503.34) | NP |
| NP-Fed-SC-Unit of Property Adj | (\$92.84) | (\$32.48) | (\$19.50) | \$0.00 | (\$12.98) | NP |
| NP-Fed-SC-Unknown Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-Fed-SC-UOP Adjustment 20% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-Fed-SC-zzzCOR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| PP-Fed-SC-Acquisition Adjustment | (\$27,543.15) | (\$9,640.10) | (\$5,784.06) | \$0.00 | (\$3,856.04) | PP |
| PP-Fed-SC-Aquila COR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | PP |
| PP-Fed-SC-Aquila Net Book Adj | (\$94,745.67) | (\$33,160.96) | (\$19,896.59) | \$0.00 | (\$13,264.37) | PP |
| Total Tax Classes | (\$421,176.85) | (\$106,745.61) | (\$88,447.14) | \$650.32 | (\$17,648.15) | |
| Amortization Type Book Overhead Totals: | (\$421,176.85) | (\$106,745.61) | (\$88,447.14) | \$650.32 | (\$17,648.15) | |
| EX-Fed-SC-Aquila Cost Adj | \$1,608.57 | \$337.75 | \$378.30 | \$0.00 | (\$0.05) | EX |
| EX-Fed-SC-Aquila Step-Up Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | EX |
| NP-Fed-SC-1033 Invol Conv Gain | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-Fed-SC-174 Tax Only | \$5,675,427.66 | \$1,191,839.81 | \$1,191,839.81 | \$0.00 | \$0.00 | NP |
| NP-Fed-SC-481a Adjustment | (\$22,077.39) | (\$7,727.09) | (\$4,636.25) | \$0.00 | (\$3,090.84) | NP |
| NP-Fed-SC-481a Bonus Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-Fed-SC-CIAC - Taxable | \$0.29 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-Fed-SC-CPI | \$195,457.66 | \$42,479.78 | \$41,046.11 | \$0.00 | \$1,433.67 | NP |
| NP-Fed-SC-Memo Fed - Regulated | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| Total Tax Classes | \$5,850,416.79 | \$1,226,930.34 | \$1,228,587.53 | \$0.00 | (\$1,657.19) | |
| Amortization Type Tax Overhead Totals: | \$5,850,416.79 | \$1,226,930.34 | \$1,228,587.53 | \$0.00 | (\$1,657.19) | |
| Jurisdiction Totals: | (\$959,765.26) | (\$732,810.03) | (\$201,550.70) | \$650.32 | (\$530,609.00) | |
| Jurisdiction : | 743(b) BHSC Federal | | | | | |
| Tax Year : | 2026 | | | | | |
| PP-Fed-SC-743(b) ML | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | PP |
| Total Tax Classes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Amortization Type Depreciation Difference Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| PP-Fed-SC-743(b) Adjustment | (\$1,901.39) | (\$399.30) | (\$399.29) | \$0.00 | (\$0.01) | PP |
| Total Tax Classes | (\$1,901.39) | (\$399.30) | (\$399.29) | \$0.00 | (\$0.01) | |
| Amortization Type Tax Overhead Totals: | (\$1,901.39) | (\$399.30) | (\$399.29) | \$0.00 | (\$0.01) | |
| Jurisdiction Totals: | (\$1,901.39) | (\$399.30) | (\$399.29) | \$0.00 | (\$0.01) | |
| Jurisdiction : | BHSC AR | | | | | |
| Tax Year : | 2026 | | | | | |
| NP-SC-AR-COR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| PP-SC-AR-174 Method/Life | \$10,796,162.47 | \$25,910.79 | \$25,910.79 | \$0.00 | \$0.00 | PP |
| PP-SC-AR-GL Balancing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | PP |
| PP-SC-AR-Method/Life | (\$16,745,262.25) | (\$40,188.67) | (\$40,188.63) | \$0.00 | (\$0.04) | PP |
| Total Tax Classes | (\$5,949,099.78) | (\$14,277.88) | (\$14,277.84) | \$0.00 | (\$0.04) | |
| Amortization Type Depreciation Difference Totals: | (\$5,949,099.78) | (\$14,277.88) | (\$14,277.84) | \$0.00 | (\$0.04) | |
| FT-SC-AR-481(a) Adjust BHP FT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | FT |
| FT-SC-AR-AFUDC Eqty | \$3,096.78 | \$0.00 | \$7.43 | \$7.43 | \$0.00 | FT |
| FT-SC-AR-UOP Adjust Flow Thru % | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | FT |
| NP-SC-AR-481(a) Adjust BHP Norm | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-SC-AR-AFUDC Debt | (\$298,220.36) | (\$715.76) | (\$715.73) | \$0.00 | (\$0.03) | NP |
| NP-SC-AR-Computers Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-SC-AR-Equipment Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-SC-AR-Facts & Circumstances | (\$13.68) | (\$0.03) | (\$0.03) | \$0.00 | \$0.00 | NP |
| NP-SC-AR-ITC Basis Reduction | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-SC-AR-Meter Reversal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-SC-AR-Other Book | (\$62.71) | (\$0.15) | (\$0.15) | \$0.00 | \$0.00 | NP |
| NP-SC-AR-Repair Allowance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-SC-AR-Transfer Adjustment | (\$3,595.22) | (\$8.62) | (\$8.63) | \$0.00 | \$0.01 | NP |
| NP-SC-AR-Unit of Property Adj | (\$92.84) | (\$0.22) | (\$0.22) | \$0.00 | \$0.01 | NP |
| NP-SC-AR-Unknown Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-SC-AR-UOP Adjustment 20% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-SC-AR-zzzCOR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| PP-SC-AR-Acquisition Adjustment | (\$27,543.15) | (\$66.10) | (\$66.10) | \$0.00 | \$0.00 | PP |
| PP-SC-AR-Aquila COR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | PP |
| PP-SC-AR-Aquila Net Book Adj | (\$94,745.67) | (\$27,346.67) | (\$27,339.30) | \$0.00 | \$0.03 | PP |
| Total Tax Classes | (\$421,176.85) | (\$1,018.23) | (\$1,010.82) | \$7.43 | \$0.03 | |
| Amortization Type Book Overhead Totals: | (\$421,176.85) | (\$1,018.23) | (\$1,010.82) | \$7.43 | \$0.03 | |
| EX-SC-AR-Aquila Cost Adj | \$1,608.57 | \$3.79 | \$3.86 | \$0.00 | (\$0.07) | EX |
| EX-SC-AR-Aquila Step-Up Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | EX |
| NP-SC-AR-1033 Invol Conv Gain | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-SC-AR-174 Tax Only | \$5,675,427.66 | \$13,621.04 | \$13,621.03 | \$0.00 | \$0.01 | NP |
| NP-SC-AR-481a Adjustment | (\$22,077.39) | (\$52.97) | (\$52.99) | \$0.00 | \$0.02 | NP |
| NP-SC-AR-CIAC - Taxable | \$0.29 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| NP-SC-AR-CPI | \$195,457.66 | \$469.11 | \$469.10 | \$0.00 | \$0.01 | NP |
| Total Tax Classes | \$5,850,416.79 | \$14,040.97 | \$14,041.00 | \$0.00 | (\$0.03) | |
| Amortization Type Tax Overhead Totals: | \$5,850,416.79 | \$14,040.97 | \$14,041.00 | \$0.00 | (\$0.03) | |
| Jurisdiction Totals: | (\$519,859.84) | (\$1,255.14) | (\$1,247.66) | \$7.43 | (\$0.04) | |
| Jurisdiction : | BHSC AR Offset | | | | | |

| | Grossup | 1,268868068 | Protected | Non-Protected |
|--|-----------------|---------------------------|-------------------------------|-------------------------------|
| Protected SVC Amortization | Before Gross Up | With Gross Up | (528,424) | (670,500) |
| BHP SVC Allocation Percentage | 10.96% | 10.96% | 44,035 | 182 |
| Non-Protected SVC Amortization | (2,185) | (2,772) | (6,025,788) | (140,699) |
| BHP SVC Allocation Percentage | 10.96% | 10.96% | 6,025,788 | (140,699) |
| Protected 2026 Monthly Amortization | (6,122) | | (5,981,722) | (140,517) |
| Non-Protected 2026 Monthly Amortization | (25) | | (5,937,687) | (140,335) |
| Protected 9 Months 2026 Amortization | (55,094) | | (5,893,652) | (140,153) |
| Non-Protected 9 Months 2026 Amortization | (228) | | (5,849,616) | (139,971) |
| Protected 3 Months 2025 Amortization | (968) | Report 260 SVC 2025*80S22 | (5,805,581) | (139,789) |
| Protected 9 Months 2026 Amortization | (55,094) | | (5,761,545) | (139,607) |
| Non-Protected 9 Months 2026 Amortization | (228) | | (5,717,510) | (139,425) |
| Protected 3 Months 2025 Amortization | (968) | Report 260 SVC 2025*80S22 | (5,673,475) | (139,243) |
| Protected 9 Months 2026 Amortization | (55,094) | | (5,629,439) | (139,060) |
| Non-Protected 9 Months 2026 Amortization | (228) | | (5,585,404) | (138,878) |
| 12 Months Trailing Protected EDIT Amortization | (56,062) | | (5,541,369) | (138,696) |
| Check Figure | | | 528,424 | 2,185 |
| Non-Protected 3 Months 2025 Amortization | (485) | Report 260 SVC 2025*80S23 | (6,032,720) | (144,190) |
| Non-Protected 9 Months 2026 Amortization | (55,094) | | (5,932,685) | (140,008) |
| 12 Months Trailing Protected EDIT Amortization | (715) | | (5,838,650) | (138,826) |
| Total EDIT Amortization | (56,775) | Stunt K'SF87 | 403,281 | 5,130 |
| Annual Change (12 Months) | | | September 2025-September 2026 | September 2025-September 2026 |
| September 2025 Ending Balance | | | (6,032,720) | (144,190) |
| September 2026 Balance | | | (5,629,439) | (138,060) |
| Sched M-2'SD1 | | | Sched M-2'SD41 | Report 260 SVC 2025*80S27 |
| BHP SVC Allocation Rate | | | 10.96% | 10.96% |
| BHP SVC Allocation | | | 44,183 | 562 |
| Sched M-2'SD | | | Sched M-2'SD47 | |

| Tax Year : | 2026 | Timing Diff Activity | DFIT Activity | FAS109 Activity | FT Activity | Excess Activity | |
|---|-----------------------|--------------------------------------|-------------------|-----------------|----------------|-----------------|----------------|
| | | NP-SC AR Off-COR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| | | PP-SC AR Off-174 Method/Life | \$10,796,162.47 | (\$5,398.88) | (\$5,398.88) | \$0.00 | PP |
| | | PP-SC AR Off-GL Balancing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | PP |
| | | PP-SC AR Off-Method/Life | (\$16,745,262.25) | \$8,372.68 | \$8,372.63 | \$0.00 | PP |
| Total Tax Classes | | | (\$5,949,099.78) | \$2,974.60 | \$2,974.55 | \$0.00 | |
| Amortization Type Depreciation Difference Totals: | | | (\$5,949,099.78) | \$2,974.60 | \$2,974.55 | \$0.00 | |
| | | FT-SC AR Off-481(a) Adjust BHP FT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | FT |
| | | FT-SC AR Off-AFUDC Equity | \$3,996.78 | \$0.00 | (\$1.55) | (\$1.55) | NP |
| | | FT-SC AR Off-ICOP Adjust Flow Thru % | \$0.00 | \$0.00 | \$0.00 | \$0.00 | FT |
| | | NP-SC AR Off-481(a) Adjust BHP Norm | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| | | NP-SC AR Off-AFUDC Debt | (\$298,220.36) | \$149.11 | \$149.11 | \$0.00 | NP |
| | | NP-SC AR Off-Computers Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| | | NP-SC AR Off-Equipment Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| | | NP-SC AR Off-Facts & Circumstances | (\$13.68) | \$0.00 | \$0.01 | \$0.00 | NP |
| | | NP-SC AR Off-ITC Basis Reduction | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| | | NP-SC AR Off-Mater Reversal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| | | NP-SC AR Off-Other Book | (\$62.71) | \$0.04 | \$0.03 | \$0.00 | NP |
| | | NP-SC AR Off-Repair Allowance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| | | NP-SC AR Off-Transfer Adjustment | (\$3,595.22) | \$1.80 | \$1.80 | \$0.00 | NP |
| | | NP-SC AR Off-Unit of Property Adj | (\$92.84) | \$0.04 | \$0.05 | \$0.00 | NP |
| | | NP-SC AR Off-Unknowns Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| | | NP-SC AR Off-UOP Adjustment 20% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| | | NP-SC AR Off-zzzCOR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| | | PP-SC AR Off-Acquisition Adjustment | (\$27,543.15) | \$13.77 | \$13.77 | \$0.00 | PP |
| | | PP-SC AR Off-Aquila COR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | PP |
| | | PP-SC AR Off-Aquila Net Book Adj | (\$94,745.67) | \$47.36 | \$47.37 | \$0.00 | PP |
| Total Tax Classes | | | (\$421,176.85) | \$212.12 | \$210.59 | (\$1.55) | |
| Amortization Type Book Overhead Totals: | | | (\$421,176.85) | \$212.12 | \$210.59 | (\$1.55) | |
| | | EX-SC AR Off-Aquila Cost Adj | \$1,608.57 | (\$0.77) | (\$0.80) | \$0.00 | EX |
| | | EX-SC AR Off-Aquila Step-Up Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | EX |
| | | NP-SC AR Off-1033 Invol Conv Gain | \$0.00 | \$0.00 | \$0.00 | \$0.00 | NP |
| | | NP-SC AR Off-174 Tax Only | \$5,675,427.66 | (\$2,837.70) | (\$2,837.71) | \$0.00 | NP |
| | | NP-SC AR Off-481a Adjustment | (\$22,077.39) | \$11.03 | \$11.04 | \$0.00 | NP |
| | | NP-SC AR Off-CLAC - Taxable | \$0.29 | \$0.00 | \$0.00 | \$0.00 | NP |
| | | NP-SC AR Off-CPI | \$195,457.66 | (\$97.75) | (\$97.73) | \$0.00 | NP |
| Total Tax Classes | | | \$5,850,416.79 | (\$2,925.19) | (\$2,925.21) | \$0.00 | |
| Amortization Type Tax Overhead Totals: | | | \$5,850,416.79 | (\$2,925.19) | (\$2,925.21) | \$0.00 | |
| Jurisdiction Totals: | | | (\$519,859.84) | \$261.53 | \$259.93 | (\$1.55) | |
| Jurisdiction : | 743(b) BHSC AR | | | | | | |
| Tax Year : | 2026 | Timing Diff Activity | DFIT Activity | FAS109 Activity | FT Activity | Excess Activity | |
| | | PP-SC AR-743(b) ML | \$0.00 | \$0.00 | \$0.00 | \$0.00 | PP |
| Total Tax Classes | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Amortization Type Depreciation Difference Totals: | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| | | PP-SC AR-743(b) Adjustment | (\$1,901.39) | (\$4.57) | (\$4.56) | \$0.00 | PP |
| Total Tax Classes | | | (\$1,901.39) | (\$4.57) | (\$4.56) | \$0.00 | |
| Amortization Type Tax Overhead Totals: | | | (\$1,901.39) | (\$4.57) | (\$4.56) | \$0.00 | |
| Jurisdiction Totals: | | | (\$1,901.39) | (\$4.57) | (\$4.56) | \$0.00 | |
| Jurisdiction : | 743(b) BHSC AR Offset | | | | | | |
| Tax Year : | 2026 | Timing Diff Activity | DFIT Activity | FAS109 Activity | FT Activity | Excess Activity | |
| | | PP-SC AR Off-743(b) ML | \$0.00 | \$0.00 | \$0.00 | \$0.00 | PP |
| Total Tax Classes | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Amortization Type Depreciation Difference Totals: | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| | | PP-SC AR Off-743(b) Adjustment | (\$1,901.39) | \$0.96 | \$0.95 | \$0.00 | PP |
| Total Tax Classes | | | (\$1,901.39) | \$0.96 | \$0.95 | \$0.00 | |
| Amortization Type Tax Overhead Totals: | | | (\$1,901.39) | \$0.96 | \$0.95 | \$0.00 | |
| Jurisdiction Totals: | | | (\$1,901.39) | \$0.96 | \$0.95 | \$0.00 | |
| Company Totals: | | | (\$2,005,189.11) | (\$734,206.55) | (\$202,941.34) | \$656.21 | (\$530,609.00) |
| 12/05/2025 at 1:04 pm | | PwrTax - 260 | | | | | Pw |
| Grand Totals: | | | (\$2,005,189.11) | (\$734,206.55) | (\$202,941.34) | \$656.21 | (\$530,609.00) |

Jurisdiction: Federal
Tax Year: 2026
PowerTax Deferred Tax Summary Report
2025 BHP Rate Review
BH Power Inc.

| | "□ Beginning□ Difference" | "□ Current□ Difference" | "□ Ending□ Difference" | "Beginning□ APB11 DFIT□ Balance" | "□ Current□ DFIT" | "Ending□ APB11 DFIT□ Balance" | "End FAS109□ Liability @□ Stat Rate" | "Regulatory□ Asset Before□ Gross-Up" | "Regulatory□ Liab Before□ Gross-Up" | "Regulatory□ Asset After□ Gross-Up" | "Regulatory□ Liab After□ Gross-Up" | |
|-------------------------------|------------------------------------|-------------------------------|------------------------------|--|-------------------------|-------------------------------------|--|--|---|---|--|-------------------|
| Grouped By: Total Tax Classes | | | | | | | | | | | | |
| NP | NP-Fed/NoSt-COR | (\$64,684,309.30) | \$0.00 | (\$64,684,309.30) | (\$16,562,737.79) | \$0.00 | (\$16,562,737.79) | (\$13,583,704.95) | (\$0.01) | \$2,979,032.84 | (\$0.01) | \$3,770,927.65 |
| PP | PP-Fed/NoSt-174 Method/Life | \$3,289,946.51 | \$1,290,442.91 | \$4,580,389.42 | \$690,888.76 | \$270,993.02 | \$961,881.78 | \$961,881.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PP | PP-Fed/NoSt-GL Balancing | \$0.07 | \$0.00 | \$0.07 | \$0.00 | \$0.00 | \$0.00 | \$0.01 | \$0.01 | \$0.00 | \$0.02 | \$0.00 |
| PP | PP-Fed/NoSt-Method/Life | \$608,680,938.32 | (\$12,459,914.72) | \$596,221,023.60 | \$186,179,702.70 | (\$5,751,934.33) | \$180,427,768.37 | \$125,206,414.96 | \$16.34 | (\$55,221,369.75) | \$20.68 | (\$69,900,468.04) |
| | Depreciation Difference | \$547,286,575.60 | (\$11,169,471.81) | \$536,117,103.79 | \$170,307,853.67 | (\$5,480,941.31) | \$164,826,912.36 | \$112,584,591.80 | \$16.35 | (\$52,242,336.91) | \$20.69 | (\$66,129,540.39) |
| NP | NP-Fed/NoSt-481(a) Adjust BHP Norm | \$467,968.84 | (\$122,089.34) | \$345,879.50 | \$162,144.79 | (\$42,302.26) | \$119,842.53 | \$72,634.70 | \$0.00 | (\$47,207.84) | \$0.00 | (\$59,756.75) |
| NP | NP-Fed/NoSt-AFUDC Debt | \$7,645,634.14 | (\$681,121.98) | \$6,964,512.16 | \$1,808,996.14 | (\$147,893.16) | \$1,661,102.98 | \$1,462,547.55 | \$1.82 | (\$198,557.25) | \$2.31 | (\$251,338.29) |
| NP | NP-Fed/NoSt-Alt Motor Veh Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/NoSt-Equipment Write Off | \$46,398.74 | (\$852.57) | \$45,546.17 | \$16,076.52 | (\$295.40) | \$15,781.12 | \$9,564.70 | \$0.00 | (\$6,216.42) | \$0.00 | (\$7,868.89) |
| NP | NP-Fed/NoSt-Facts & Circumstances | \$25,962,906.99 | (\$1,723,479.77) | \$24,239,427.22 | \$8,995,783.67 | (\$597,161.58) | \$8,398,622.09 | \$5,090,279.72 | \$0.00 | (\$3,308,342.37) | \$0.00 | (\$4,187,775.16) |
| NP | NP-Fed/NoSt-IDD #5 | \$68,319,999.92 | \$12,167,148.83 | \$80,487,148.75 | \$15,351,108.84 | \$2,514,718.47 | \$17,865,827.31 | \$16,902,301.24 | \$0.86 | (\$963,526.94) | \$1.09 | (\$1,219,654.35) |
| NP | NP-Fed/NoSt-IDD5 481(a) Adj | \$10,418,015.38 | (\$772,446.60) | \$9,645,568.78 | \$3,609,696.76 | (\$267,641.91) | \$3,342,054.85 | \$2,025,569.44 | \$0.00 | (\$1,316,485.41) | \$0.00 | (\$1,666,437.22) |
| NP | NP-Fed/NoSt-ITC Basis Reduction | \$88.84 | (\$28.89) | \$59.95 | \$30.79 | (\$10.01) | \$20.78 | \$12.59 | \$0.00 | (\$8.19) | \$0.00 | (\$10.37) |
| NP | NP-Fed/NoSt-Line Relocation | \$1,841,989.90 | (\$112,516.99) | \$1,729,472.91 | \$638,223.74 | (\$38,985.55) | \$599,238.19 | \$363,189.31 | \$0.00 | (\$236,048.88) | \$0.00 | (\$298,796.05) |
| NP | NP-Fed/NoSt-Other Book | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/NoSt-Repair Allowance | \$4,332,353.91 | (\$231,911.94) | \$4,100,441.97 | \$1,501,099.88 | (\$80,354.22) | \$1,420,745.66 | \$861,092.81 | \$0.00 | (\$559,652.85) | \$0.00 | (\$708,421.32) |
| NP | NP-Fed/NoSt-Sec 162 | \$307,601.97 | (\$26,478.14) | \$281,123.83 | \$106,579.73 | (\$9,174.30) | \$97,405.43 | \$59,036.00 | \$0.00 | (\$38,369.43) | \$0.00 | (\$48,568.89) |
| NP | NP-Fed/NoSt-Sec 174 | \$11,920,468.35 | (\$835,522.63) | \$11,084,945.72 | \$4,130,275.42 | (\$289,496.91) | \$3,840,778.51 | \$2,327,838.60 | \$0.00 | (\$1,512,939.91) | \$0.00 | (\$1,915,113.81) |
| NP | NP-Fed/NoSt-Simplified Svc Costs | \$8,835.73 | (\$124,379.21) | (\$115,543.48) | \$3,061.39 | (\$43,095.71) | \$26,119.63 | \$0.00 | \$16,976.08 | \$0.00 | \$21,488.70 | \$0.00 |
| NP | NP-Fed/NoSt-Tax Expensing | \$13,954,765.13 | (\$539,658.36) | \$13,415,106.77 | \$2,930,500.55 | (\$113,328.25) | \$2,817,172.30 | \$2,817,172.42 | \$0.29 | (\$0.17) | \$0.37 | (\$0.21) |
| NP | NP-Fed/NoSt-Unit of Property Adj | \$1,142,005.95 | (\$1,485,599.75) | (\$343,593.80) | \$2,019,336.90 | (\$469,145.25) | \$1,550,191.65 | (\$72,154.70) | \$0.29 | (\$1,622,346.64) | \$0.37 | (\$2,053,603.34) |
| NP | NP-Fed/NoSt-UOP Adjustment 20% | \$10,953,459.92 | \$438,489.96 | \$11,391,949.88 | \$2,821,220.03 | \$63,527.96 | \$2,884,747.99 | \$2,392,309.47 | \$1.18 | (\$492,439.69) | \$1.49 | (\$623,341.38) |
| NP | NP-Fed/NoSt-UOP COR Adjustment | (\$445,735.14) | \$28,143.80 | (\$417,591.34) | (\$154,441.17) | \$9,751.37 | (\$144,689.80) | (\$87,694.18) | \$0.00 | \$56,995.62 | \$0.00 | \$72,146.35 |
| NP | NP-Fed/NoSt-UOP Retirement Adjust | (\$715,560.37) | \$47,219.96 | (\$668,340.41) | (\$247,931.65) | \$16,361.04 | (\$231,570.61) | (\$140,351.49) | \$0.00 | \$91,219.12 | \$0.00 | \$115,467.25 |
| NP | NP-Fed/NoSt-zzzCOR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | Book Overhead | \$156,019,147.53 | \$6,158,131.32 | \$162,177,278.85 | \$43,642,543.84 | \$551,631.43 | \$44,194,175.27 | \$34,057,228.56 | \$4.44 | (\$10,136,951.16) | \$5.63 | (\$12,831,583.74) |
| FT | FT-Fed/NoSt-481(a) Adjust BHP FT | \$1,696,882.22 | (\$488,374.06) | \$1,208,508.16 | \$0.00 | \$0.00 | \$0.00 | \$253,786.71 | \$253,786.71 | \$0.00 | \$321,249.00 | \$0.00 |
| AFU | FT-Fed/NoSt-AFUDC Equity | \$14,030,113.34 | (\$870,930.87) | \$13,159,182.47 | \$0.00 | \$0.00 | \$0.00 | \$2,763,428.32 | \$2,763,428.32 | \$0.00 | \$3,498,010.53 | \$0.00 |
| FT | FT-Fed/NoSt-UOP Adjust Flow Thru % | \$99,773,591.84 | \$7,019,865.10 | \$106,793,456.94 | \$0.00 | \$0.00 | \$0.00 | \$22,426,625.96 | \$22,426,625.96 | \$0.00 | \$28,388,134.12 | \$0.00 |
| | Book Overhead | \$115,500,587.40 | \$5,660,560.17 | \$121,161,147.57 | \$0.00 | \$0.00 | \$0.00 | \$25,443,840.99 | \$25,443,840.99 | \$0.00 | \$32,207,393.66 | \$0.00 |
| NP | NP-Fed/NoSt-174 Tax Only | (\$8,473,146.80) | (\$2,615,302.96) | (\$11,088,449.76) | (\$1,779,360.83) | (\$549,213.62) | (\$2,328,574.45) | (\$2,328,574.45) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/NoSt-481(a) Adj BHP Pre2008 | (\$273,147.11) | \$37,917.95 | (\$235,229.16) | (\$94,641.69) | \$13,137.99 | (\$81,503.70) | (\$49,398.12) | \$0.00 | \$32,105.58 | \$0.00 | \$40,639.97 |
| NP | NP-Fed/NoSt-481a Adjust (Feds) | \$150,128.04 | (\$45,718.18) | \$104,409.86 | \$52,017.25 | (\$15,840.72) | \$36,176.53 | \$21,926.07 | \$0.00 | (\$14,250.46) | \$0.00 | (\$18,038.56) |
| NP | NP-Fed/NoSt-481a Bonus Adjustment | (\$76,936.74) | \$19,804.60 | (\$57,132.14) | (\$26,657.48) | \$6,862.02 | (\$19,795.46) | (\$11,997.75) | \$0.00 | \$7,797.71 | \$0.00 | \$9,870.52 |
| NP | NP-Fed/NoSt-Alt Veh Refueling Prop | \$8,079.78 | (\$231.67) | \$7,848.11 | \$1,696.76 | (\$48.65) | \$1,648.11 | \$1,648.10 | \$0.00 | (\$0.01) | \$0.00 | (\$0.01) |
| NP | NP-Fed/NoSt-Cap Interest | (\$819,463.80) | \$182,102.89 | (\$637,360.91) | (\$283,932.72) | \$63,096.09 | (\$220,836.63) | (\$133,845.79) | \$0.00 | \$86,990.84 | \$0.00 | \$110,114.99 |
| NP | NP-Fed/NoSt-CIAC - Taxable | (\$7,028,701.73) | (\$17,153.49) | (\$7,045,855.22) | (\$1,832,109.44) | \$52,660.79 | (\$1,779,448.65) | (\$1,479,629.60) | (\$910.50) | \$300,729.55 | (\$1,152.53) | \$380,670.32 |
| NP | NP-Fed/NoSt-CPI | (\$6,127,510.61) | \$519,156.68 | (\$5,608,353.93) | (\$1,464,398.30) | \$118,751.22 | (\$1,345,647.08) | (\$1,177,754.33) | (\$1.30) | \$167,894.05 | (\$1.64) | \$212,524.12 |
| NP | NP-Fed/NoSt-Excess Amort | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/NoSt-Tax Expensing-Reversal | \$781,887.87 | (\$57,920.01) | \$723,967.86 | \$164,196.37 | (\$12,163.30) | \$152,033.07 | \$152,033.25 | \$0.35 | (\$0.17) | \$0.44 | (\$0.21) |
| NP | NP-Fed/NoSt-Unit of Property Bonus | (\$85,209.85) | \$5,277.70 | (\$79,932.15) | (\$29,523.98) | \$1,828.62 | (\$27,695.36) | (\$16,785.75) | \$0.00 | \$10,909.61 | \$0.00 | \$13,809.63 |
| | Tax Overhead | (\$21,944,020.95) | (\$1,972,066.49) | (\$23,916,087.44) | (\$5,292,714.06) | (\$320,929.56) | (\$5,613,643.62) | (\$5,022,378.36) | (\$911.45) | \$592,176.71 | (\$1,153.73) | \$749,590.77 |
| | Total Tax Classes | \$796,862,289.58 | (\$1,322,846.81) | \$795,539,442.77 | \$208,657,683.45 | (\$5,250,239.44) | \$203,407,444.01 | \$167,063,282.98 | \$25,442,950.33 | (\$61,787,111.36) | \$32,206,266.24 | (\$78,211,533.37) |
| | Jurisdiction Totals: | \$796,862,289.58 | (\$1,322,846.81) | \$795,539,442.77 | \$208,657,683.45 | (\$5,250,239.44) | \$203,407,444.01 | \$167,063,282.98 | \$25,442,950.33 | (\$61,787,111.36) | \$32,206,266.24 | (\$78,211,533.37) |
| | Company Totals: | \$796,862,289.58 | (\$1,322,846.81) | \$795,539,442.77 | \$208,657,683.45 | (\$5,250,239.44) | \$203,407,444.01 | \$167,063,282.98 | \$25,442,950.33 | (\$61,787,111.36) | \$32,206,266.24 | (\$78,211,533.37) |
| | PwrTax - 257 | | 01/14/2026 at 11:49 am | | | | | | | | | |

Report 216 - 2026'SMS55

| | Removal of Lange II | (818,217) | Removal of Lange II | (171,826) | |
|--|---------------------|-------------|---------------------|-----------------------------|---------------|
| Total Timing Difference Without Lange II | 796,862,290 | (2,141,064) | 794,721,226 | Total ADIT Without Lange II | \$166,891,457 |

Report 216 - 2026'SMS63

| | Beginning Balance | Current Year Activity | Ending Balance | ADIT | | |
|----|-------------------|-----------------------|----------------|-------------|---------------|-------------|
| PP | Protected | 611,970,885 | (13,310,536) | 600,801,413 | Protected | 125,996,471 |
| NP | Non-Protected | 69,390,817 | 4,186,065 | 73,576,882 | Non-Protected | 15,451,145 |
| FT | Flow-Thru | 101,470,474 | 6,531,491 | 108,001,965 | Flow-Thru | 22,680,413 |

| | | | |
|--------------|-------------|----------------|-------------|
| AFUDC Equity | 14,030,113 | (870,931) | 13,159,182 |
| Grand Total | 796,862,290 | (3,463,911) | 795,539,443 |
| Check Figure | \$0.00 | \$2,141,063.81 | \$0.00 |

| | |
|--------------|--------------|
| AFUDC Equity | 2,763,428 |
| Grand Total | 166,891,457 |
| Check Figure | \$171,825.58 |

Filter out Tax Classes 105:

| Tax Class | | | |
|---|----------|---|--|
| [Typeshead Search or hit Enter to filter] | | | |
| 105 E 310.01-Steam-Land | 1351001 | 2 | |
| 105 E 311.00-Steam-Struct&improve | 1351100 | 2 | |
| 105 E 312.01-Steam-Boiler Pint Eqp | 1351201 | 2 | |
| 105 E 314.00-Steam-Turbogen Units | 1351400 | 2 | |
| 105 E 350.01-Trans-Land | 1355001 | 2 | |
| 118 NS 390.51-Gen-Str & Imprve-Leas | 10329051 | 3 | |
| 118 NS 391.01-Gen-Office Furn & Eqp | 10329101 | 3 | |

| | Dec-25 | Dec-26 | Annual Change | Monthly Change |
|---------------|---------------|---------------|---------------|----------------|
| Protected | (128,513,886) | (125,996,471) | 2,517,415 | 209,785 |
| Non-Protected | (14,572,072) | (15,451,145) | (879,074) | (73,256) |
| Flow-Thru | (21,308,800) | (22,680,413) | (1,371,613) | (114,301) |
| | (164,394,757) | (164,128,029) | 266,728 | 22,227 |

| | Protected Ending Balance | Non-Protected Ending Balance | Flow-Thru Ending Balance | |
|---------------|-----------------------------|---------------------------------|-----------------------------|----------------------|
| Jan-26 | (128,304,101) | (14,645,328) | (21,423,101) | |
| Feb-26 | (128,094,317) | (14,718,584) | (21,537,402) | |
| Mar-26 | (127,884,532) | (14,791,840) | (21,651,703) | |
| Apr-26 | (127,674,748) | (14,865,096) | (21,766,004) | |
| May-26 | (127,464,963) | (14,938,352) | (21,880,305) | |
| Jun-26 | (127,255,179) | (15,011,608) | (21,994,606) | |
| Jul-26 | (127,045,394) | (15,084,865) | (22,108,907) | |
| Aug-26 | (126,835,609) | (15,158,121) | (22,223,208) | |
| Sep-26 | (126,625,825) | (15,231,377) | (22,337,509) | (164,194,711) |
| Oct-26 | (126,416,040) | (15,304,633) | (22,451,810) | |
| Nov-26 | (126,206,256) | (15,377,889) | (22,566,112) | |
| Dec-26 | (125,996,471) | (15,451,145) | (22,680,413) | (164,128,029) |
| Check Figure | - | - | - | |

| | Protected | Non-Protected | Flow-Thru | Total | |
|--|---------------|---------------|--------------|---------------|---------------------------|
| September 2025 Ending Balance | (127,792,009) | (14,625,441) | (21,364,702) | (163,782,152) | Report 257 - 2025!\$L\$85 |
| September 2026 Ending Balance | (126,625,825) | (15,231,377) | (22,337,509) | (164,194,711) | |
| Annual Change (12 Months), September 2025 - September 2026 | 1,166,184 | (605,935) | (972,808) | (412,559) | |

Proforma Adjustment for BHP (Schedule M-2) **1,166,184** **(605,935)** **(972,808)**
Sched M-2!\$D\$51

DC Tie Rate 4.807% 4.807% 4.807% Allocation Schedule!\$BS4

DC Tie Removal Amount **56,058** **(29,127)** **(46,763)** To Schedule M-2
Sched M-2!\$G\$51

CUS Rate 19.51% 19.51% 19.51% Allocation Schedule!\$BS4

CUS Removal Amount **227,561** **(118,238)** **(9,125)** To Schedule M-2
Sched M-2!\$F\$51

| Jurisdiction: Federal | "Beginning Difference" | "Current Difference" | "Ending Difference" | "Beginning APB11 DFIT Balance" | "Current APB11 DFIT" | "Ending APB11 DFIT Balance" | "End FAS109 Liability @ Stat Rate" | "Regulatory Asset Before Gross-Up" | "Regulatory Liab Before Gross-Up" | "Regulatory Asset After Gross-Up" | "Regulatory Liab After Gross-Up" | |
|--------------------------------------|----------------------------------|----------------------|---------------------|--------------------------------|----------------------|-----------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|----------------------------------|------------------|
| Tax Year: 2026 | | | | | | | | | | | | |
| PowerTax Deferred Tax Summary Report | | | | | | | | | | | | |
| 2025 BHP Rate Review | | | | | | | | | | | | |
| BH Service Company LLC | | | | | | | | | | | | |
| Grouped By: Total Tax Classes | | | | | | | | | | | | |
| NP | NP-Fed/SC-COR | \$240,216.71 | \$0.00 | \$240,216.71 | \$37,630.66 | \$0.00 | \$37,630.66 | \$50,445.51 | \$0.00 | \$12,814.85 | \$0.00 | \$16,260.35 |
| PP | PP-Fed/SC-174 Method/Life | \$15,825,723.92 | \$10,796,162.47 | \$26,621,886.39 | \$3,323,402.03 | \$2,267,194.12 | \$5,590,596.15 | \$5,590,596.15 | \$0.00 | (\$0.01) | \$0.00 | (\$0.01) |
| PP | PP-Fed/SC-GL Balancing | (\$591,736.28) | \$0.00 | (\$591,736.28) | (\$124,264.65) | \$0.00 | (\$124,264.65) | (\$124,264.62) | \$0.03 | \$0.00 | \$0.03 | \$0.00 |
| PP | PP-Fed/SC-Method/Life | \$85,219,623.20 | (\$17,185,167.67) | \$68,034,455.53 | \$22,522,175.93 | (\$4,120,188.88) | \$18,401,987.05 | \$14,287,235.66 | \$11,211.16 | (\$4,125,962.55) | \$14,225.49 | (\$5,235,302.13) |
| De | Depreciation Difference | \$100,693,827.55 | (\$6,389,005.20) | \$94,304,822.35 | \$25,758,943.97 | (\$1,852,994.76) | \$23,905,949.21 | \$19,804,012.69 | \$11,211.19 | (\$4,113,147.71) | \$14,225.52 | (\$5,219,041.78) |
| NP | NP-Fed/SC-481(a) Adjust BHP Norm | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/SC-AFUDC Debt | \$1,387,229.05 | (\$298,220.36) | \$1,089,008.69 | \$293,912.91 | (\$62,627.00) | \$231,285.91 | \$228,691.82 | \$0.11 | (\$2,594.19) | \$0.14 | (\$3,291.69) |
| NP | NP-Fed/SC-Computers Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/SC-Equipment Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/SC-Facts & Circumstances | (\$2,958.51) | (\$13.68) | (\$2,972.19) | (\$1,035.50) | (\$4.79) | (\$1,040.29) | (\$624.16) | \$0.00 | \$416.13 | \$0.00 | \$528.01 |
| NP | NP-Fed/SC-ITC Basis Reduction | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/SC-Meter Reversal | \$53,960.30 | \$0.00 | \$53,960.30 | \$18,886.10 | \$0.00 | \$18,886.10 | \$11,331.66 | \$0.00 | (\$7,554.44) | \$0.00 | (\$9,585.58) |
| NP | NP-Fed/SC-Other Book | (\$4,485.49) | (\$62.71) | (\$4,548.20) | (\$1,569.93) | (\$21.94) | (\$1,591.87) | (\$955.12) | \$0.00 | \$636.75 | \$0.00 | \$807.95 |
| NP | NP-Fed/SC-Repair Allowance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/SC-Transfer Adjustment | \$5,437.01 | (\$3,595.22) | \$1,841.79 | \$1,902.97 | (\$1,258.34) | \$644.63 | \$386.78 | \$0.00 | (\$257.85) | \$0.00 | (\$327.18) |
| NP | NP-Fed/SC-Unit of Property Adj | \$376,274.74 | (\$92.84) | \$376,181.90 | \$131,696.14 | (\$32.48) | \$131,663.66 | \$78,998.20 | \$0.00 | (\$52,665.46) | \$0.00 | (\$66,825.52) |
| NP | NP-Fed/SC-Unknown Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/SC-UOP Adjustment 20% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/SC-zzzCOR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PP | PP-Fed/SC-Acquisition Adjustment | \$264,426.36 | (\$27,543.15) | \$236,883.21 | \$92,549.28 | (\$9,640.10) | \$82,909.18 | \$49,745.47 | \$0.00 | (\$33,163.71) | \$0.00 | (\$42,080.37) |
| PP | PP-Fed/SC-Aquila COR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PP | PP-Fed/SC-Aquila Net Book Adj | \$886,417.21 | (\$94,745.67) | \$791,671.54 | \$310,245.90 | (\$33,160.96) | \$277,084.94 | \$166,251.02 | \$0.00 | (\$110,833.92) | \$0.00 | (\$140,633.62) |
| Bo | Book Overhead | \$2,966,300.67 | (\$424,273.63) | \$2,542,027.04 | \$846,587.87 | (\$106,745.61) | \$739,842.26 | \$533,825.68 | \$0.11 | (\$206,016.69) | \$0.14 | (\$261,408.00) |
| FT | FT-Fed/SC-481(a) Adjust BHP FT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FT | FT-Fed/SC-AFUDC Equity | (\$581.80) | \$3,096.78 | \$2,514.98 | \$0.00 | \$0.00 | \$0.00 | \$528.15 | \$528.15 | \$0.00 | \$670.15 | \$0.00 |
| FT | FT-Fed/SC-UOP Adjust Flow Thru % | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Bo | Book Overhead | (\$581.80) | \$3,096.78 | \$2,514.98 | \$0.00 | \$0.00 | \$0.00 | \$528.15 | \$528.15 | \$0.00 | \$670.15 | \$0.00 |
| EX | EX-Fed/SC-Aquila Cost Adj | (\$5,497.31) | \$1,608.57 | (\$3,888.74) | (\$1,154.44) | \$337.75 | (\$816.69) | (\$816.64) | (\$0.03) | \$0.09 | (\$0.04) | \$0.11 |
| EX | EX-Fed/SC-Aquila Step-Up Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/SC-1033 Invol Conv Gain | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/SC-174 Tax Only | (\$16,773,884.61) | \$5,675,427.66 | (\$11,098,456.95) | (\$3,522,515.77) | \$1,191,839.81 | (\$2,330,675.96) | (\$2,330,675.96) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/SC-481a Adjustment | \$559,829.42 | (\$22,077.39) | \$537,752.03 | \$195,940.31 | (\$7,727.09) | \$188,213.22 | \$112,927.93 | \$0.00 | (\$75,285.29) | \$0.00 | (\$95,527.11) |
| NP | NP-Fed/SC-481a Bonus Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-Fed/SC-CIAC - Taxable | (\$2.11) | \$0.29 | (\$1.82) | (\$0.73) | \$0.09 | (\$0.64) | (\$0.38) | \$0.00 | \$0.26 | \$0.00 | \$0.33 |
| NP | NP-Fed/SC-CPI | (\$282,223.46) | \$195,457.66 | (\$86,765.80) | (\$75,756.25) | \$42,479.78 | (\$33,276.47) | (\$18,220.82) | \$0.07 | \$15,055.58 | \$0.09 | \$19,103.55 |
| NP | NP-Fed/SC-Memo Fed - Regulated | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ta | Tax Overhead | (\$16,501,778.07) | \$5,850,416.79 | (\$10,651,361.28) | (\$3,403,486.88) | \$1,226,930.34 | (\$2,176,556.54) | (\$2,236,785.87) | \$0.04 | (\$60,229.37) | \$0.05 | (\$76,423.12) |
| To | Total Tax Classes | \$87,157,768.35 | (\$959,765.26) | \$86,198,003.09 | \$23,202,044.96 | (\$732,810.03) | \$22,469,234.93 | \$18,101,580.65 | \$11,739.48 | (\$4,379,393.76) | \$14,895.85 | (\$5,556,872.90) |
| Ju | Jurisdiction Totals: | \$87,157,768.35 | (\$959,765.26) | \$86,198,003.09 | \$23,202,044.96 | (\$732,810.03) | \$22,469,234.93 | \$18,101,580.65 | \$11,739.48 | (\$4,379,393.76) | \$14,895.85 | (\$5,556,872.90) |
| Co | Company Totals: | \$87,157,768.35 | (\$959,765.26) | \$86,198,003.09 | \$23,202,044.96 | (\$732,810.03) | \$22,469,234.93 | \$18,101,580.65 | \$11,739.48 | (\$4,379,393.76) | \$14,895.85 | (\$5,556,872.90) |
| PwrTax - 257 12/05/2025 at 12:59 pm | | | | | | | | | | | | |

Report 216 SVC 2026\SL550

| | Beginning Balance | Current Year Activity | Ending Balance |
|----|-------------------|-----------------------|----------------|
| PP | Protected | 101,604,454 | (6,511,294) |
| NP | Non-Protected | (14,440,607) | 5,546,823 |
| FT | Flow-Thru | (582) | 3,097 |
| EX | Exclude | (5,497) | 1,609 |
| | Grand Total | 87,157,768 | (959,765) |
| | Check Figure | \$0.00 | \$0.00 |

| | ADIT |
|---------------|-------------|
| Protected | 19,969,564 |
| Non-Protected | (1,867,695) |
| Flow-Thru | 528 |
| Exclude | (817) |
| Grand Total | 18,101,581 |
| Check Figure | \$0.01 |

| | Dec-25 | Dec-26 | Annual Change | Monthly Change |
|---------------|--------------|--------------|---------------|----------------|
| Protected | (21,336,935) | (19,969,564) | 1,367,372 | 113,948 |
| Non-Protected | 3,032,527 | 1,867,695 | (1,164,833) | (97,069) |
| Flow-Thru | 122 | (528) | (650) | (54) |
| Grand Total | (18,304,286) | (18,102,397) | 201,889 | 16,824 |

Report 257 SVC 2025\JS67

| | Protected Ending Balance | Non-Protected Ending Balance | Total Ending Balance |
|--------|--------------------------|------------------------------|----------------------|
| Jan-26 | (21,222,988) | 2,935,458 | (18,287,530) |
| Feb-26 | (21,109,040) | 2,838,389 | (18,270,651) |
| Mar-26 | (20,995,092) | 2,741,319 | (18,253,773) |
| Apr-26 | (20,881,145) | 2,644,250 | (18,236,895) |
| May-26 | (20,767,197) | 2,547,180 | (18,220,017) |
| Jun-26 | (20,653,250) | 2,450,111 | (18,203,139) |

| | | | |
|---------------|---------------------|------------------|---------------------|
| Jul-26 | (20,539,302) | 2,353,042 | (18,186,260) |
| Aug-26 | (20,425,354) | 2,255,972 | (18,169,382) |
| Sep-26 | (20,311,407) | 2,158,903 | (18,152,504) |
| Oct-26 | (20,197,459) | 2,061,833 | (18,135,626) |
| Nov-26 | (20,083,511) | 1,964,764 | (18,118,747) |
| Dec-26 | (19,969,564) | 1,867,695 | (18,101,869) |
| Check Figure | - | - | - |

| | Protected | Non-Protected | Total | | Protected | Non-Protected | Total |
|--|--------------|---------------|--------------|----------------------------|----------------|---------------|----------------|
| September 2025 Ending Balance | (20,458,964) | 3,329,764 | (17,129,200) | Report 257 SVC 2025'SKCS81 | | | |
| September 2026 Ending Balance | (20,311,407) | 2,158,903 | (18,152,504) | | (3,210,338.18) | 341,227.38 | (2,869,110.81) |
| Annual Change (12 Months): September 2025 - September 2026 | 147,558 | (1,170,861) | (1,023,304) | | | | |

BHP SVC Allocation Rate 15.81% 15.81% 15.81% Report 30 SVC 2026'SNS5

| | Federal | Federal Offset | |
|--|---------|----------------|------------------|
| BHP Total SVC Allocated ADIT | 23,322 | (185,062) | (161,739) |
| | | | 598 (161,141) |
| | | | Sched M-2'SID665 |
| DC Tie Rate 4.807% 4.807% 4.807% Allocation Schedule'SB54 | | | |
| DC Tie Removal Amount | 1,121 | (8,896) | (7,775) |
| | | | 182 (7,593) |
| | | | Sched M-2'SIG665 |
| CUS Rate 19.51% 19.51% 19.51% Allocation Schedule'SBS14 | | | |
| CUS Removal Amount | 4,551 | (36,112) | (31,561) |
| | | | 739 (30,822) |
| | | | Sched M-2'SIF665 |

| Jurisdiction: BHSC AR | Beginning Difference | Current Difference | Ending Difference | Beginning APB11 DFIT Balance | Current DFIT | Ending APB11 DFIT Balance | End FAS109 Liability @ Stat Rate | Regulatory Asset Before Gross-Up | Regulatory Liab Before Gross-Up | Regulatory Asset After Gross-Up | Regulatory Liab After Gross-Up |
|--------------------------------------|----------------------|--------------------|-------------------|------------------------------|---------------|---------------------------|----------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| Tax Year: 2026 | | | | | | | | | | | |
| PowerTax Deferred Tax Summary Report | | | | | | | | | | | |
| 2025 BHP Rate Review | | | | | | | | | | | |
| BH Service Company LLC | | | | | | | | | | | |
| Grouped By: Total Tax Classes | | | | | | | | | | | |
| NP NP-SC AR-COR | \$240,216.71 | \$0.00 | \$240,216.71 | \$576.52 | \$0.00 | \$576.52 | \$576.52 | \$0.01 | (\$0.01) | \$0.01 | (\$0.01) |
| PP PP-SC AR-174 Method/Life | \$15,825,723.92 | \$10,796,162.47 | \$26,621,886.39 | \$37,981.74 | \$25,910.79 | \$63,892.53 | \$63,892.53 | \$0.01 | (\$0.01) | \$0.01 | (\$0.01) |
| PP PP-SC AR-GL Balancing | (\$591,736.28) | \$0.00 | (\$591,736.28) | (\$1,420.17) | \$0.00 | (\$1,420.17) | (\$1,420.17) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PP PP-SC AR-Method/Life | \$80,688,301.80 | (\$16,745,262.25) | \$63,943,039.55 | \$193,651.75 | (\$40,188.67) | \$153,463.08 | \$153,463.29 | \$0.79 | (\$0.57) | \$1.00 | (\$0.72) |
| De Depreciation Difference | \$96,162,506.15 | (\$5,949,099.78) | \$90,213,406.37 | \$230,789.84 | (\$14,277.88) | \$216,511.96 | \$216,512.18 | \$0.81 | (\$0.59) | \$1.02 | (\$0.75) |
| NP NP-SC AR-481(a) Adjust BHP Norm | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP NP-SC AR-AFUDC Debt | \$1,387,229.05 | (\$298,220.36) | \$1,089,008.69 | \$3,329.47 | (\$715.76) | \$2,613.71 | \$2,613.62 | \$0.09 | (\$0.18) | \$0.12 | (\$0.23) |
| NP NP-SC AR-Computers Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP NP-SC AR-Equipment Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP NP-SC AR-Facts & Circumstances | (\$2,958.51) | (\$13.68) | (\$2,972.19) | (\$7.08) | (\$0.03) | (\$7.11) | (\$7.13) | (\$0.02) | (\$0.01) | (\$0.02) | (\$0.01) |
| NP NP-SC AR-ITC Basis Reduction | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP NP-SC AR-Meter Reversal | \$53,960.30 | \$0.00 | \$53,960.30 | \$129.50 | \$0.00 | \$129.50 | \$129.50 | \$0.03 | (\$0.03) | \$0.04 | (\$0.04) |
| NP NP-SC AR-Other Book | (\$4,485.49) | (\$62.71) | (\$4,548.20) | (\$10.76) | (\$0.15) | (\$10.91) | (\$10.92) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP NP-SC AR-Repair Allowance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP NP-SC AR-Transfer Adjustment | \$5,437.01 | (\$3,595.22) | \$1,841.79 | \$13.04 | (\$8.62) | \$4.42 | \$4.42 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP NP-SC AR-Unit of Property Adj | \$376,274.74 | (\$92.84) | \$376,181.90 | \$903.06 | (\$0.21) | \$902.85 | \$902.84 | \$0.02 | (\$0.04) | \$0.03 | (\$0.05) |
| NP NP-SC AR-Unknown Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP NP-SC AR-UOP Adjustment 20% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP NP-SC AR-zzzCOR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PP PP-SC AR-Acquisition Adjustment | \$264,426.36 | (\$27,543.15) | \$236,883.21 | \$634.65 | (\$66.10) | \$568.55 | \$568.52 | \$0.00 | (\$0.03) | \$0.00 | (\$0.04) |
| PP PP-SC AR-Aquila COR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PP PP-SC AR-Aquila Net Book Adj | \$886,417.21 | (\$94,745.67) | \$791,671.54 | \$2,127.41 | (\$227.36) | \$1,900.05 | \$1,900.01 | \$0.05 | (\$0.09) | \$0.06 | (\$0.11) |
| Bo Book Overhead | \$2,966,300.67 | (\$424,273.63) | \$2,542,027.04 | \$7,119.29 | (\$1,018.23) | \$6,101.06 | \$6,100.86 | \$0.18 | (\$0.38) | \$0.23 | (\$0.48) |
| FT FT-SC AR-481(a) Adjust BHP FT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FT FT-SC AR-AFUDC Equity | (\$581.80) | \$3,096.78 | \$2,514.98 | \$0.00 | \$0.00 | \$0.00 | \$6.04 | \$6.04 | \$0.00 | \$7.66 | \$0.00 |
| FT FT-SC AR-UOP Adjust Flow Thru % | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Bo Book Overhead | (\$581.80) | \$3,096.78 | \$2,514.98 | \$0.00 | \$0.00 | \$0.00 | \$6.04 | \$6.04 | \$0.00 | \$7.66 | \$0.00 |
| EX EX-SC AR-Aquila Cost Adj | (\$5,497.31) | \$1,608.57 | (\$3,888.74) | (\$13.19) | \$3.79 | (\$9.40) | (\$9.33) | (\$0.05) | \$0.11 | (\$0.06) | \$0.14 |
| EX EX-SC AR-Aquila Step-Up Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP NP-SC AR-1033 Invol Conv Gain | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP NP-SC AR-174 Tax Only | (\$16,773,884.61) | \$5,675,427.66 | (\$11,098,456.95) | (\$40,257.33) | \$13,621.04 | (\$26,636.29) | (\$26,636.30) | (\$0.11) | \$0.00 | (\$0.01) | \$0.00 |
| NP NP-SC AR-481a Adjustment | \$559,829.42 | (\$22,077.39) | \$537,752.03 | \$1,343.62 | (\$52.97) | \$1,290.65 | \$1,290.60 | \$0.00 | (\$0.05) | \$0.00 | (\$0.06) |
| NP NP-SC AR-CLAC - Taxable | (\$2.11) | \$0.29 | (\$1.82) | (\$0.02) | \$0.00 | (\$0.02) | \$0.00 | \$0.00 | \$0.02 | \$0.00 | \$0.02 |
| NP NP-SC AR-CPI | (\$282,223.46) | \$195,457.66 | (\$86,765.80) | (\$677.31) | \$469.11 | (\$208.20) | (\$208.24) | \$0.03 | (\$0.07) | \$0.03 | (\$0.08) |
| Ta Tax Overhead | (\$16,501,778.07) | \$5,850,416.79 | (\$10,651,361.28) | (\$3,604.23) | \$14,040.97 | (\$25,563.26) | (\$25,563.27) | (\$0.02) | \$0.02 | (\$0.03) | \$0.02 |
| To Total Tax Classes | \$82,626,446.95 | (\$519,859.84) | \$82,106,587.11 | \$198,304.90 | (\$1,255.14) | \$197,049.76 | \$197,055.81 | \$7.00 | (\$0.95) | \$8.89 | (\$1.21) |
| Ju Jurisdiction Totals: | \$82,626,446.95 | (\$519,859.84) | \$82,106,587.11 | \$198,304.90 | (\$1,255.14) | \$197,049.76 | \$197,055.81 | \$7.00 | (\$0.95) | \$8.89 | (\$1.21) |

BHSC State

| | Beginning Balance | Current Year Activity | Ending Balance |
|------------------|-------------------|-----------------------|----------------|
| PP Protected | 97,073,133 | (6,071,389) | 91,001,744 |
| NP Non-Protected | (14,440,607) | 5,546,823 | (8,893,784) |
| FT Flow-Thru | (582) | 3,097 | 2,515 |
| EX Exclude | (5,497) | 1,609 | (3,889) |
| Grand Total | 82,626,447 | (519,860) | 82,106,587 |
| Check Figure | - | (0) | - |

| | ADIT |
|---------------|----------|
| Protected | 218,404 |
| Non-Protected | (21,345) |
| Flow-Thru | 6 |
| Exclude | (9) |
| Grand Total | 197,056 |
| Check Figure | \$0.01 |

| | Dec-25 | Dec-26 | Annual Change | Monthly Change |
|---------------|-----------|-----------|---------------|----------------|
| Protected | (232,976) | (218,404) | 14,571 | 1,214 |
| Non-Protected | 34,657 | 21,345 | (13,312) | (1,109) |
| Flow-Thru | 1 | (6) | (7) | (1) |
| Grand Total | (198,317) | (197,065) | 1,252 | 104 |

Report 257 SVC 2025'SJS150

| | Protected Ending Balance | Non-Protected Ending Balance | Total Ending Balance |
|--------------|--------------------------|------------------------------|----------------------|
| Jan-26 | (231,761) | 33,548 | (198,213) |
| Feb-26 | (230,547) | 32,439 | (198,108) |
| Mar-26 | (229,333) | 31,329 | (198,003) |
| Apr-26 | (228,118) | 30,220 | (197,898) |
| May-26 | (226,904) | 29,111 | (197,793) |
| Jun-26 | (225,690) | 28,001 | (197,689) |
| Jul-26 | (224,476) | 26,892 | (197,584) |
| Aug-26 | (223,261) | 25,783 | (197,479) |
| Sep-26 | (222,047) | 24,673 | (197,374) |
| Oct-26 | (220,833) | 23,564 | (197,269) |
| Nov-26 | (219,618) | 22,454 | (197,164) |
| Dec-26 | (218,404) | 21,345 | (197,059) |
| Check Figure | - | - | - |

| | Protected | Non-Protected | Total |
|--|-----------|---------------|-----------|
| September 2025 Ending Balance | (222,629) | 38,054 | (184,574) |
| September 2026 Ending Balance | (222,047) | 24,673 | (197,374) |
| Annual Change (12 Months), September 2025 - September 2026 | 582 | (13,381) | (12,799) |

| | | | |
|--------------------------------|--------|---------|---------|
| BHP SVC Allocation Rate | 15.81% | 15.81% | 15.81% |
| BHP Total SVC Allocated ADIT | 92 | (2,115) | (2,023) |

| | | | | |
|-----------------------|--------|--------|--------|--------------------------|
| DC Tie Rate | 4.807% | 4.807% | 4.807% | Allocation Schedule'SBS4 |
| DC Tie Removal Amount | 28 | (643) | (615) | |

| | | | | |
|--------------------|--------|---------|---------|---------------------------|
| CUS Rate | 19.51% | 19.51% | 19.51% | Allocation Schedule'SBS14 |
| CUS Removal Amount | 114 | (2,611) | (2,498) | |

| Ju | Ta | Jurisdiction: BHSC AR Offset | Beginning Difference | Current Difference | Ending Difference | Beginning APB11 DFIT Balance | Current APB11 DFIT | Ending APB11 DFIT Balance | End FAS109 Liability @ Stat Rate | Regulatory Asset Before Gross-Up | Regulatory Liab Before Gross-Up | Regulatory Asset After Gross-Up | Regulatory Liab After Gross-Up |
|----|----|-------------------------------------|----------------------|--------------------|-------------------|------------------------------|--------------------|---------------------------|----------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| | | Tax Year: 2026 | | | | | | | | | | | |
| NP | | NP-SC AR Off-COR | \$240,216.71 | \$0.00 | \$240,216.71 | (\$120.11) | \$0.00 | (\$120.11) | (\$120.11) | \$0.01 | (\$0.01) | \$0.02 | (\$0.01) |
| PP | | PP-SC AR Off-174 Method/Life | \$15,825,723.92 | \$10,796,162.47 | \$26,621,886.39 | (\$7,912.86) | (\$5,398.08) | (\$13,310.94) | (\$13,310.94) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PP | | PP-SC AR Off-GL Balancing | (\$591,736.28) | \$0.00 | (\$591,736.28) | \$295.87 | \$0.00 | \$295.87 | \$295.87 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PP | | PP-SC AR Off-Method/Life | \$80,688,301.80 | (\$16,745,262.25) | \$63,943,039.55 | (\$40,343.99) | \$8,372.68 | (\$31,971.31) | (\$31,971.52) | \$0.61 | (\$0.82) | \$0.78 | (\$1.04) |
| De | | Depreciation Difference | \$96,162,506.15 | (\$5,949,099.78) | \$90,213,406.37 | (\$48,081.09) | \$2,974.60 | (\$45,106.49) | (\$45,106.70) | \$0.62 | (\$0.83) | \$0.79 | (\$1.06) |
| NP | | NP-SC AR Off-481(a) Adjust BHP Norm | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | | NP-SC AR Off-AFUDC Debt | \$1,387,229.05 | (\$298,220.36) | \$1,089,008.69 | (\$693.65) | \$149.11 | (\$544.54) | (\$544.50) | \$0.15 | (\$0.11) | \$0.19 | (\$0.14) |
| NP | | NP-SC AR Off-Computers Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | | NP-SC AR Off-Equipment Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | | NP-SC AR Off-Facts & Circumstances | (\$2,958.51) | (\$13.68) | (\$2,972.19) | \$1.46 | \$0.00 | \$1.46 | \$1.49 | \$0.02 | \$0.01 | \$0.02 | \$0.01 |
| NP | | NP-SC AR Off-ITC Basis Reduction | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | | NP-SC AR Off-Meter Reversal | \$53,960.30 | \$0.00 | \$53,960.30 | (\$27.02) | \$0.00 | (\$27.02) | (\$26.98) | \$0.05 | (\$0.01) | \$0.06 | (\$0.01) |
| NP | | NP-SC AR Off-Other Book | (\$4,485.49) | (\$62.71) | (\$4,548.20) | \$2.23 | \$0.04 | \$2.27 | \$2.27 | \$0.00 | \$0.00 | \$0.01 | \$0.00 |
| NP | | NP-SC AR Off-Repair Allowance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | | NP-SC AR Off-Transfer Adjustment | \$5,437.01 | (\$3,595.22) | \$1,841.79 | (\$2.72) | \$1.80 | (\$0.92) | (\$0.92) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | | NP-SC AR Off-Unit of Property Adj | \$376,274.74 | (\$92.84) | \$376,181.90 | (\$188.14) | \$0.04 | (\$188.10) | (\$188.09) | \$0.03 | (\$0.02) | \$0.04 | (\$0.03) |

| | | | | | | | | | | | | |
|----|-------------------------------------|-------------------|-----------------------|-------------------|---------------|--------------|---------------|---------------|----------|----------|----------|----------|
| NP | NP-SC AR Off-Unknown Write Off | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-SC AR Off-UOP Adjustment 20% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-SC AR Off-zzzCOR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PP | PP-SC AR Off-Acquisition Adjustment | \$264,426.36 | (\$27,543.15) | \$236,883.21 | (\$132.23) | \$13.77 | (\$118.46) | (\$118.44) | \$0.03 | (\$0.01) | \$0.04 | (\$0.01) |
| PP | PP-SC AR Off-Aquila COR Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PP | PP-SC AR Off-Aquila Net Book Adj | \$886,417.21 | (\$94,745.67) | \$791,671.54 | (\$443.22) | \$47.36 | (\$395.86) | (\$395.84) | \$0.09 | (\$0.07) | \$0.12 | (\$0.09) |
| Bo | Book Overhead | \$2,966,300.67 | (\$424,273.63) | \$2,542,027.04 | (\$1,483.29) | \$212.12 | (\$1,271.17) | (\$1,271.01) | \$0.37 | (\$0.22) | \$0.47 | (\$0.28) |
| FT | FT-SC AR Off-481(a) Adjust BHP FT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FT | FT-SC AR Off-AFUDC Equity | (\$581.80) | \$3,096.78 | \$2,514.98 | \$0.00 | \$0.00 | \$0.00 | (\$1.26) | \$0.00 | (\$1.26) | \$0.00 | (\$1.60) |
| FT | FT-SC AR Off-UOP Adjust Flow Thru % | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Bo | Book Overhead | (\$581.80) | \$3,096.78 | \$2,514.98 | \$0.00 | \$0.00 | \$0.00 | (\$1.26) | \$0.00 | (\$1.26) | \$0.00 | (\$1.60) |
| EX | EX-SC AR Off-Aquila Cost Adj | (\$5,497.31) | \$1,608.57 | (\$3,888.74) | \$2.77 | (\$0.77) | \$2.00 | \$1.94 | (\$0.11) | \$0.05 | (\$0.14) | \$0.07 |
| EX | EX-SC AR Off-Aquila Step-Up Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-SC AR Off-1033 Invol Conv Gain | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-SC AR Off-174 Tax Only | (\$16,773,884.61) | \$5,675,427.66 | (\$11,098,456.95) | \$8,386.94 | (\$2,837.70) | \$5,549.24 | \$5,549.23 | (\$0.01) | \$0.00 | (\$0.01) | \$0.00 |
| NP | NP-SC AR Off-481a Adjustment | \$559,829.42 | (\$22,077.39) | \$537,752.03 | (\$279.89) | \$11.03 | (\$268.86) | (\$268.88) | \$0.03 | (\$0.04) | \$0.04 | (\$0.06) |
| NP | NP-SC AR Off-CIAC - Taxable | (\$2.11) | \$0.29 | (\$1.82) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NP | NP-SC AR Off-CPI | (\$282,223.46) | \$195,457.66 | (\$86,765.80) | \$141.07 | (\$97.75) | \$43.32 | \$43.38 | \$0.07 | (\$0.01) | \$0.09 | (\$0.01) |
| Ta | Tax Overhead | (\$16,501,778.07) | \$5,850,416.79 | (\$10,651,361.28) | \$8,250.89 | (\$2,925.19) | \$5,325.70 | \$5,325.68 | (\$0.02) | \$0.00 | (\$0.02) | \$0.00 |
| To | Total Tax Classes | \$82,626,446.95 | (\$519,859.84) | \$82,106,587.11 | (\$41,313.49) | \$261.53 | (\$41,051.96) | (\$41,053.29) | \$0.98 | (\$2.31) | \$1.24 | (\$2.93) |
| Ju | Jurisdiction Totals: | \$82,626,446.95 | (\$519,859.84) | \$82,106,587.11 | (\$41,313.49) | \$261.53 | (\$41,051.96) | (\$41,053.29) | \$0.98 | (\$2.31) | \$1.24 | (\$2.93) |
| Co | Company Totals: | \$165,252,893.90 | (\$1,039,719.68) | \$164,213,174.22 | \$156,991.41 | (\$993.61) | \$155,997.80 | \$156,002.52 | \$7.98 | (\$3.26) | \$10.12 | (\$4.14) |
| Pw | PwrTax - 257 | | 12/05/2025 at 1:00 pm | | | | | | | | | |

BHSC Federal Offset

| | Beginning Balance | Current Year Activity | Ending Balance | ADIT | | |
|----|-------------------|-----------------------|----------------|-------------|---------------|----------|
| PP | Protected | 97,073,133 | (6,071,389) | 91,001,744 | Protected | (45,501) |
| NP | Non-Protected | (14,440,607) | 5,546,823 | (8,893,784) | Non-Protected | 4,447 |
| FT | Flow-Thru | (582) | 3,097 | 2,515 | Flow-Thru | (1) |
| EX | Exclude | (5,497) | 1,609 | (3,889) | Exclude | 2 |
| | Grand Total | 82,626,447 | (519,860) | 82,106,587 | Grand Total | (41,053) |
| | Check Figure | \$0.00 | (\$0.00) | \$0.00 | Check Figure | \$0.01 |

| | Dec-25 | Dec-26 | Annual Change | Monthly Change |
|--------------------|---------------|---------------|---------------|----------------|
| Protected | 48,537 | 45,501 | (3,036) | (253) |
| Non-Protected | (7,220) | (4,447) | 2,773 | 231 |
| Flow-Thru | (0) | 1 | 2 | 0 |
| Grand Total | 41,316 | 41,055 | (261) | (22) |

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| | Protected Ending Balance | Non-Protected Ending Balance | Total Ending Balance |
|---------------|--------------------------|------------------------------|----------------------|
| Jan-26 | 48,284 | (6,989) | 41,294 |
| Feb-26 | 49,498 | (8,099) | 41,399 |
| Mar-26 | 50,712 | (9,208) | 41,504 |
| Apr-26 | 51,926 | (10,317) | 41,609 |
| May-26 | 53,141 | (11,427) | 41,714 |
| Jun-26 | 54,355 | (12,536) | 41,819 |
| Jul-26 | 55,569 | (13,645) | 41,924 |
| Aug-26 | 56,784 | (14,755) | 42,029 |
| Sep-26 | 57,998 | (15,864) | 42,134 |
| Oct-26 | 59,212 | (16,973) | 42,239 |
| Nov-26 | 60,426 | (18,083) | 42,344 |
| Dec-26 | 61,641 | (19,192) | 42,448 |
| Check Figure | 16,140 | (14,745) | |

| | Protected | Non-Protected | Total |
|--|-----------|---------------|------------------------------------|
| September 2025 Ending Balance | 46,381 | (7,928) | 38,453 |
| September 2026 Ending Balance | 59,212 | (16,973) | 42,239 |
| Annual Change (12 Months), September 2025 - September 2026 | 12,831 | (9,045) | 3,786 |
| BHP SVC Allocation Rate | 15.81% | 15.81% | 15.81% |
| BHP Total SVC Allocated ADIT | 2,028 | (1,430) | 598 |
| | | | Included in Federal Balance Above |
| DC Tie Rate | 4.807% | 4.807% | 4.807% |
| DC Tie Removal Amount | 617 | (435) | 182 |
| | | | Included in Federal Balances Above |
| CUS Rate | 19.51% | 19.51% | 19.51% |
| | | | Allocation Schedule\ISBS14 |

| | | | | |
|--------------------|-------|---------|----------------------------------|-----------------------------------|
| CUS Removal Amount | 2,504 | (1,765) | <input type="text" value="739"/> | Included in Federal Balance Above |
|--------------------|-------|---------|----------------------------------|-----------------------------------|