

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

COST OF SERVICE STUDY
Statement T

Working Paper 85 - Statement T Removal of Transmission Recovered Under FERC Rates
 Stmt T

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(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	DC Tie Transmission Related Amount to Remove Sched T-1	CUS Transmission Related Amount to Remove Sched T-2	Total Transmission Related Amounts Removed
1	GROSS PLANT IN SERVICE			
2	TRANSMISSION PLANT			
3	35001 - Transmission Land	\$ (236,040)	\$ (613,240)	\$ (849,280)
4	35002 - Transmission Land Rights	(127,145)	(8,763,532)	(8,890,677)
5	35130 - Transmission Communication Equipment	(208,112)	(1,879,317)	(2,087,429)
6	35200 - Transmission Structures & Improvements	(917,948)	(990,958)	(1,908,906)
7	35205 - Transmission Land Improvements	(26,831)	(27,157)	(53,987)
8	35300 - Transmission Sub-Station Equipment	(22,373,808)	(45,922,211)	(68,296,019)
9	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	-	-
10	35301 - Transmission Station Equipment - GSU	-	-	-
11	35301 - Transmission Station Equipment - GSU -Wygen II	-	-	-
12	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	-	-	-
13	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-
14	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	-	-
15	35400 - Transmission Poles & Fixtures	(398,101)	(438,783)	(836,884)
16	35500 - Transmission Towers & Fixtures	-	(109,425,825)	(109,425,825)
17	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	-	-
18	35600 - Transmission Overhead Conductors	(232,137)	(87,821,494)	(88,053,631)
19	35600 - Transmission Overhead Conductors - CORRIEDALE	-	-	-
20	35900 - Transmission	-	(6,506)	(6,506)
21	Total Transmission Plant	\$ (24,520,122)	\$ (255,889,023)	\$ (280,409,146)
22				
23	GENERAL PLANT			
24	38901 - Land and Land Rights	(25,792)	-	(25,792)
25	39001 - Structures and Improvements	(417,227)	(3,312,785)	(3,730,012)
26	39001 - General Structures and Improvements - Common	-	-	-
27	39005 - General Land Improvements	(17,947)	(651)	(18,598)
28	39005 - General Land Improvements - Common	-	-	-
29	39051 - Structures and Improvements - Leased	-	-	-
30	39101 - Office Furniture and Equipment	(13,569)	(316,588)	(330,157)
31	39103 - Computer Hardware	(7,215)	(139,678)	(146,893)
32	39104 - Computer Software	(2,576)	(65,814)	(68,390)
33	39104 - Computer Software - Common	-	-	-
34	39107 - Ipad Hardware	-	-	-
35	39108 - Furniture & Equipment - Horizon Point	(37,432)	-	(37,432)
36	39201 - Transportation Equipment - Subunit	(3,463)	(88,483)	(91,946)
37	39202 - Transportation Equipment - Cars	(2,106)	(53,828)	(55,934)
38	39203 - Transportation Equipment - Light Trucks	(27,417)	(700,612)	(728,030)
39	39204 - Transportation Equipment - Medium Trucks	(24,596)	(628,514)	(653,110)
40	39205 - Transportation Equipment - Heavy Trucks	(80,282)	(2,051,517)	(2,131,799)
41	39206 - Transportation Equipment - Trailers	(25,718)	(657,198)	(682,916)
42	39300 - Stores Equipment	(1,022)	(26,123)	(27,145)
43	39400 - Tools, Shop and Garage Equipment	(19,845)	(507,113)	(526,958)
44	39410 - Vehicles - Tools and Shop Equipment	(954)	(24,368)	(25,322)
45	39500 - Laboratory Equipment	(3,376)	(86,270)	(89,646)
46	39601 - Power Operated Equipment - Short-Life	(5,267)	(134,586)	(139,853)
47	39602 - Power Operated Equipment - Long-Life	(17,891)	(457,189)	(475,080)
48	39700 - Communication Equipment	(5,133)	(351,406)	(356,539)
49	39701 - Computer Hardware	(15,505)	(823,757)	(839,262)
50	39702 - Computer Software	(1,328)	(90,929)	(92,257)
51	39703 - Communication Equipment	(9,992)	(683,979)	(693,971)
52	39710 - Communication Equipment - Towers	(16,981)	(1,162,426)	(1,179,407)
53	39800 - Miscellaneous Equipment	(1,671)	(42,970)	(44,641)
54	39808 - Miscellaneous Equipment - Horizon Point	(5,735)	-	(5,735)
55	Total General Plant	\$ (790,039)	\$ (12,406,786)	\$ (12,406,786)
56				
57	118 - BHSC Allocated Plant - Other Utility Plant (Customer)	(13,348)	(339,356)	(352,704)
58	118 - BHSC Allocated Plant - Other Utility Plant (Blended)	(173,599)	(4,413,452)	(4,587,051)

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
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COST OF SERVICE STUDY
Statement T

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(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	DC Tie Transmission Related Amount to Remove Sched T-1	CUS Transmission Related Amount to Remove Sched T-2	Total Transmission Related Amounts Removed
59	Total Other Utility Plant	\$ (186,947)	\$ (4,752,808)	(4,939,755)
60				
61	Total Gross Plant Removed	<u>\$ (25,497,108)</u>	<u>\$ (273,048,617)</u>	<u>\$ (297,755,686)</u>
62				
63	ACCUMULATED DEPRECIATION			
64	TRANSMISSION PLANT			
65	35001 - Transmission Land	-	-	-
66	35002 - Transmission Land Rights	-	-	-
67	35130 - Transmission Communication Equipment	(103,430)	(734,087)	(837,517)
68	35200 - Transmission Structures & Improvements	(404,052)	(577,942)	(981,993)
69	35205 - Transmission Land Improvements	(182)	(4,566)	(4,748)
70	35300 - Transmission Sub-Station Equipment	(8,207,526)	(15,062,125)	(23,269,651)
71	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	(236,749)	(236,749)
72	35301 - Transmission Station Equipment - GSU	-	-	-
73	35301 - Transmission Station Equipment - GSU -Wygen II	-	-	-
74	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	-	-	-
75	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-
76	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	-	-
77	35400 - Transmission Poles & Fixtures	(189,995)	(186,061)	(376,056)
78	35500 - Transmission Towers & Fixtures	-	(18,124,065)	(18,124,065)
79	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	(20,342)	(20,342)
80	35600 - Transmission Overhead Conductors	(50,892)	(8,917,531)	(8,968,424)
81	35600 - Transmission Overhead Conductors - CORRIEDALE	-	(20,342)	(20,342)
82	35900 - Transmission Roads & Trails	-	(4,300)	(4,300)
83	Total Transmission Plant	<u>\$ (8,956,078)</u>	<u>\$ (43,888,110)</u>	<u>\$ (52,844,188)</u>
84				
85	GENERAL PLANT			
86	38901 - Land and Land Rights	-	-	-
87	39001 - Structures and Improvements	(76,670)	(1,124,567)	(1,201,236)
88	39001 - General Structures and Improvements - Common	-	-	-
89	39005 - General Land Improvements	(2,284)	(8,959)	(11,243)
90	39005 - General Land Improvements - Common	-	-	-
91	39051 - Structures and Improvements - Leased	(1)	(13)	(14)
92	39101 - Office Furniture and Equipment	(8,798)	(222,520)	(231,318)
93	39103 - Computer Hardware	(1,467)	(31,925)	(33,393)
94	39104 - Computer Software	(1,192)	(30,426)	(31,618)
95	39104 - Computer Software - Common	-	-	-
96	39107 - Ipad Hardware	786	20,061	20,847
97	39108 - Furniture & Equipment - Horizon Point	(42,766)	(131,690)	(174,456)
98	39201 - Transportation Equipment - Subunit	(494)	(12,616)	(13,111)
99	39202 - Transportation Equipment - Cars	(261)	(6,655)	(6,915)
100	39203 - Transportation Equipment - Light Trucks	(7,063)	(180,238)	(187,301)
101	39204 - Transportation Equipment - Medium Trucks	(4,002)	(102,131)	(106,133)
102	39205 - Transportation Equipment - Heavy Trucks	(10,453)	(266,743)	(277,196)
103	39206 - Transportation Equipment - Trailers	(4,395)	(112,154)	(116,549)
104	39300 - Stores Equipment	(471)	(12,013)	(12,484)
105	39400 - Tools, Shop and Garage Equipment	(8,192)	(209,026)	(217,217)
106	39410 - Vehicles - Tools and Shop Equipment	255	6,499	6,754
107	39500 - Laboratory Equipment	(1,450)	(37,011)	(38,461)
108	39601 - Power Operated Equipment - Short-Life	149	3,795	3,944
109	39602 - Power Operated Equipment - Long-Life	(1,875)	(47,853)	(49,728)
110	39700 - Communication Equipment	(2,869)	(193,712)	(196,580)
111	39701 - Computer Hardware	(4,647)	(242,249)	(246,896)
112	39702 - Computer Software	(133)	(8,970)	(9,103)
113	39703 - Communication Equipment	(6,118)	(413,119)	(419,236)
114	39710 - Communication Equipment - Towers	(6,751)	(455,917)	(462,668)
115	39800 - Miscellaneous Equipment	(478)	(12,362)	(12,839)
116	39808 - Miscellaneous Equipment - Horizon Point	(5,744)	(21,838)	(27,582)

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

Working Paper 85 - Statement T Removal of Transmission Recovered Under FERC Rates

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(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	DC Tie Transmission Related Amount to Remove Sched T-1	CUS Transmission Related Amount to Remove Sched T-2	Total Transmission Related Amounts Removed
117	Total General Plant	\$ (197,386)	\$ (3,854,348)	\$ (4,051,735)
118				
119	119 - BHSC Allocated Plant - Other Utility Plant (Customer)	(4,535)	(115,296)	(119,831)
120	119 - BHSC Allocated Plant - Other Utility Plant	(71,302)	(1,812,730)	(1,884,032)
121	Total Other Utility Plant	\$ (75,837)	\$ (1,928,026)	\$ (2,003,863)
122				
123	Total Gross Accumulated Depreciation Removed	\$ (9,229,301)	\$ (49,670,484)	\$ (58,899,785)

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

COST OF SERVICE STUDY
Statement T

Working Paper 85 - Statement T Removal of Transmission Recovered Under FERC Rates
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(a)	(b)	(c)	(d)	(e)
Line No.	Account and Description	DC Tie Transmission Related Amount to Remove Sched T-1	CUS Transmission Related Amount to Remove Sched T-2	Total Transmission Related Amounts Removed
124				
125				
126	ADJUSTMENTS TO RATE BASE			
127	Account No. 190	(649,797)	(2,637,753)	(3,287,551)
128	Account No. 282	6,770,785	27,484,973	34,255,757
129	Account No. 283	140,130	568,838	708,968
130	FAS 109 Adjustment	1,140,549	9,763,593	10,904,142
131	Allocated BHSC ADIT and EDIT	134,057	544,186	678,243
132	TOTAL ADJUSTMENTS TO RATE BASE	\$ 7,535,724	\$ 35,723,836	\$ 43,259,560
133				
134	WORKING CAPITAL			
135	Cash Working Capital	(37,924)	(933,417)	(971,341)
136	Materials & Supplies	-	(3,338,805)	(3,338,805)
137	Materials & Supplies	(1,906,378)	(145,427)	(2,051,806)
138	Prepayments (Account 165)	(75,314)	(388,701)	(464,015)
139	TOTAL WORKING CAPITAL	\$ (2,019,616)	\$ (4,806,350)	\$ (6,825,967)
140				
141	Total Rate Base	\$ (10,751,699)	\$ (192,460,647)	\$ (202,422,307)
142				
143	Operating & Maintenance Expenses			
144	560 - Supervision & Engineering	-	(566,903)	(566,903)
145	561 - Load Dispatch	(44,712)	(3,679,090)	(3,723,802)
146	562 - Station Equipment	(61,643)	(367,782)	(429,425)
147	563 - Overhead Lines	-	(1,119)	(1,119)
148	564 - Underground Lines	-	-	-
149	565 - Transmission of Electricity by Others	-	-	-
150	566 - Miscellaneous	-	(996,780)	(996,780)
151	567 - Rents	-	(64,275)	(64,275)
152	568 - Supervision & Engineering	-	-	-
153	569 - Structures	-	(62,639)	(62,639)
154	570 - Station Equipment	2,357	(164,460)	(162,104)
155	571 - Overhead Lines	-	(174,164)	(174,164)
156	572 - Underground Lines	-	-	-
157	575 - SPP/WEIS Administrative Costs	-	-	-
158	920 - Administrative and general salaries	(87,508)	(2,224,736)	(2,312,244)
159	921 - Office supplies and expenses	(21,510)	(546,860)	(568,370)
160	922 - Administrative expenses transferred - Credit	16,984	431,795	448,780
161	923 - Outside services employed	(14,697)	(373,647)	(388,344)
162	924 - Property insurance	(10,755)	(273,433)	(284,188)
163	925 - Injuries and damages	(25,605)	(650,969)	(676,575)
164	926 - Employee pensions and benefits	(41,657)	(1,059,046)	(1,100,703)
165	928 - Regulatory commission expenses	(4,371)	(111,118)	(115,489)
166	929 - Duplicate Charges	3,651	92,825	96,477
167	930.1 - General advertising expenses	(69)	(1,762)	(1,831)
168	930.2 - Miscellaneous general expenses	(5,149)	(130,912)	(136,062)
169	931 - Rents	(8,707)	(221,349)	(230,055)
170				
171	Total O&M	\$ (303,391)	\$ (11,146,424)	\$ (11,449,815)
172				
173	Taxes Other Than Income Taxes			
174	FICA Tax	(10,543)	(268,040)	(278,583)
175	Federal Unemployment Tax	(47)	(1,190)	(1,237)
176	State Unemployment Tax	21	546	567
177	Property Taxes	(266,079)	(1,373,254)	(1,639,333)
178	Total Taxes Other Than Income Taxes	\$ (276,648)	\$ (1,641,937)	\$ (1,918,585)

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

COST OF SERVICE STUDY
Schedule T-1

Working Paper 85 - Statement T Removal of Transmission Recovered Under FERC Rates

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Reference	13 Month Average Plant Balance Ending September 30, 2025	Pro Forma Adjustments	Adjusted Test Period Ending September 30, 2026	DC Tie Transmission Allocator	Allocation Rate	DC Tie Transmission Related Amount to Remove
1	GROSS PLANT IN SERVICE							
2	TRANSMISSION PLANT							
3	35001 - Transmission Land		\$ 236,040	\$ -	\$ 236,040	TP	1.00000	\$ (236,040)
4	35002 - Transmission Land Rights		127,145	-	127,145	TP	1.00000	(127,145)
5	35130 - Transmission Communication Equipment		208,112	-	208,112	TP	1.00000	(208,112)
6	35200 - Transmission Structures & Improvements		916,115	1,833	917,948	TP	1.00000	(917,948)
7	35205 - Transmission Land Improvements		4,584	22,246	26,831	TP	1.00000	(26,831)
8	35300 - Transmission Sub-Station Equipment		22,373,808	-	22,373,808	TP	1.00000	(22,373,808)
9	35400 - Transmission Poles & Fixtures		398,101	-	398,101	TP	1.00000	(398,101)
10	35600 - Transmission Overhead Conductors		232,137	-	232,137	TP	1.00000	(232,137)
11	Total Transmission Plant		\$ 24,496,043	\$ 24,080	\$ 24,520,122			\$ (24,520,122)
12								
13	GENERAL PLANT							
14	38901 - Land and Land Rights	Sched D-1, Ln 155, Cols. (c - f)	5,155,022	-	5,155,022	W/S	0.00500	(25,792)
15	39001 - Structures and Improvements	Sched D-1, Ln 156, Cols. (c - f)	82,928,008	463,193	83,391,201	W/S	0.00500	(417,227)
16	39001 - General Structures and Improvements - Common	Sched D-1, Ln 157, Cols. (c - f)	-	-	-	W/S	0.00500	-
17	39005 - General Land Improvements	Sched D-1, Ln 158, Cols. (c - f)	3,587,105	-	3,587,105	W/S	0.00500	(17,947)
18	39005 - General Land Improvements - Common	Sched D-1, Ln 159, Cols. (c - f)	-	-	-	W/S	0.00500	-
19	39051 - Structures and Improvements - Leased	Sched D-1, Ln 160, Cols. (c - f)	-	-	-	W/S	0.00500	-
20	39101 - Office Furniture and Equipment	Sched D-1, Ln 161, Cols. (c - f)	2,848,297	(136,281)	2,712,015	W/S	0.00500	(13,569)
21	39103 - Computer Hardware	Sched D-1, Ln 162, Cols. (c - f)	1,442,051	-	1,442,051	W/S	0.00500	(7,215)
22	39104 - Computer Software	Sched D-1, Ln 163, Cols. (c - f)	514,766	-	514,766	W/S	0.00500	(2,576)
23	39104 - Computer Software - Common	Sched D-1, Ln 164, Cols. (c - f)	-	-	-	W/S	0.00500	-
24	39107 - Ipad Hardware	Sched D-1, Ln 165, Cols. (c - f)	-	-	-	W/S	0.00500	-
25	39108 - Furniture & Equipment - Horizon Point	Sched D-1, Ln 166, Cols. (c - f)	7,481,477	-	7,481,477	W/S	0.00500	(37,432)
26	39201 - Transportation Equipment - Subunit	Sched D-1, Ln 167, Cols. (c - f)	683,873	8,198	692,072	W/S	0.00500	(3,463)
27	39202 - Transportation Equipment - Cars	Sched D-1, Ln 168, Cols. (c - f)	421,017	-	421,017	W/S	0.00500	(2,106)
28	39203 - Transportation Equipment - Light Trucks	Sched D-1, Ln 169, Cols. (c - f)	4,749,488	730,368	5,479,857	W/S	0.00500	(27,417)
29	39204 - Transportation Equipment - Medium Trucks	Sched D-1, Ln 170, Cols. (c - f)	4,182,192	733,748	4,915,940	W/S	0.00500	(24,596)
30	39205 - Transportation Equipment - Heavy Trucks	Sched D-1, Ln 171, Cols. (c - f)	14,874,266	1,171,724	16,045,990	W/S	0.00500	(80,282)
31	39206 - Transportation Equipment - Trailers	Sched D-1, Ln 172, Cols. (c - f)	5,074,444	65,846	5,140,289	W/S	0.00500	(25,718)
32	39300 - Stores Equipment	Sched D-1, Ln 173, Cols. (c - f)	242,785	(38,465)	204,320	W/S	0.00500	(1,022)
33	39400 - Tools, Shop and Garage Equipment	Sched D-1, Ln 174, Cols. (c - f)	3,802,129	164,269	3,966,398	W/S	0.00500	(19,845)
34	39410 - Vehicles - Tools and Shop Equipment	Sched D-1, Ln 175, Cols. (c - f)	190,598	-	190,598	W/S	0.00500	(954)
35	39500 - Laboratory Equipment	Sched D-1, Ln 176, Cols. (c - f)	740,348	(65,589)	674,759	W/S	0.00500	(3,376)
36	39601 - Power Operated Equipment - Short-Life	Sched D-1, Ln 177, Cols. (c - f)	577,467	475,202	1,052,669	W/S	0.00500	(5,267)
37	39602 - Power Operated Equipment - Long-Life	Sched D-1, Ln 178, Cols. (c - f)	3,575,916	-	3,575,916	W/S	0.00500	(17,891)
38	39700 - Communication Equipment	Sched D-1, Ln 179, Cols. (c - f)	1,026,017	-	1,026,017	W/S	0.00500	(5,133)
39	39701 - Computer Hardware	Sched D-1, Ln 180, Cols. (c - f)	1,692,143	1,406,814	3,098,957	W/S	0.00500	(15,505)
40	39702 - Computer Software	Sched D-1, Ln 181, Cols. (c - f)	-	265,490	265,490	W/S	0.00500	(1,328)
41	39703 - Communication Equipment	Sched D-1, Ln 182, Cols. (c - f)	2,004,941	(7,893)	1,997,048	W/S	0.00500	(9,992)
42	39710 - Communication Equipment - Towers	Sched D-1, Ln 183, Cols. (c - f)	3,393,996	-	3,393,996	W/S	0.00500	(16,981)
43	39800 - Miscellaneous Equipment	Sched D-1, Ln 184, Cols. (c - f)	388,842	(54,864)	333,978	W/S	0.00500	(1,671)
44	39808 - Miscellaneous Equipment - Horizon Point	Sched D-1, Ln 185, Cols. (c - f)	1,146,231	-	1,146,231	W/S	0.00500	(5,735)
45	Total General Plant		\$ 152,723,417	\$ 5,181,761	\$ 157,905,178			\$ (790,039)
46								
47	118 - BHSC Allocated Plant - Other Utility Plant (Customer)	Sched D-1, Ln 193, Cols. (c - f)	3,533,283.55	(865,370.82)	2,667,912.73	W/S	0.00500	(13,348)
48	118 - BHSC Allocated Plant - Other Utility Plant (Blended)	Sched D-1, Ln 194, Cols. (c - f)	31,903,798	2,793,421	34,697,219	W/S	0.00500	(173,599)

49	Total Other Utility Plant	\$	35,437,081	\$	1,928,050	\$	37,365,132
50							
51	Total Gross Plant Removed						

\$ (25,497,108)

52										
53	ACCUMULATED DEPRECIATION									
54	TRANSMISSION PLANT									
55	35001 - Transmission Land							TP	1.00000	-
56	35002 - Transmission Land Rights	Working Paper 85 - Statement T	Removal of Transmission Recovered Under FERC Rates					TP	1.00000	Page 7 of 14
57	35130 - Transmission Communication Equipment	Sched T-1	88,400	15,030	103,430			TP	1.00000	(103,430)
58	35200 - Transmission Structures & Improvements		386,009	18,042	404,052			TP	1.00000	(404,052)
59	35205 - Transmission Land Improvements		95	88	182			TP	1.00000	(182)
60	35300 - Transmission Sub-Station Equipment		7,726,624	480,902	8,207,526			TP	1.00000	(8,207,526)
61	35400 - Transmission Poles & Fixtures		183,626	6,370	189,995			TP	1.00000	(189,995)
62	35600 - Transmission Overhead Conductors		44,299	6,593	50,892			TP	1.00000	(50,892)
63	Total Transmission Plant		\$ 8,429,053	\$ 527,025	\$ 8,956,078					\$ (8,956,078)
64										
65	GENERAL PLANT									
66	38901 - Land and Land Rights	Stmt E, Pg 2, Ln. 155, Cols. (c - f)	-	-	-			W/S	0.00500	-
67	39001 - Structures and Improvements	Stmt E, Pg 2, Ln. 156, Cols. (c - f)	14,034,345	1,289,661	15,324,006			W/S	0.00500	(76,670)
68	39001 - General Structures and Improvements - Common	Stmt E, Pg 2, Ln. 157, Cols. (c - f)	-	-	-			W/S	0.00500	-
69	39005 - General Land Improvements	Stmt E, Pg 2, Ln. 158, Cols. (c - f)	396,578	59,905	456,483			W/S	0.00500	(2,284)
70	39005 - General Land Improvements - Common	Stmt E, Pg 2, Ln. 159, Cols. (c - f)	-	-	-			W/S	0.00500	-
71	39051 - Structures and Improvements - Leased	Stmt E, Pg 2, Ln. 160, Cols. (c - f)	104	-	104			W/S	0.00500	(1)
72	39101 - Office Furniture and Equipment	Stmt E, Pg 2, Ln. 161, Cols. (c - f)	1,755,693	2,726	1,758,419			W/S	0.00500	(8,798)
73	39103 - Computer Hardware	Stmt E, Pg 2, Ln. 162, Cols. (c - f)	(57,546)	350,851	293,305			W/S	0.00500	(1,467)
74	39104 - Computer Software	Stmt E, Pg 2, Ln. 163, Cols. (c - f)	197,705	40,615	238,320			W/S	0.00500	(1,192)
75	39104 - Computer Software - Common	Stmt E, Pg 2, Ln. 164, Cols. (c - f)	-	-	-			W/S	0.00500	-
76	39107 - Ipad Hardware	Stmt E, Pg 2, Ln. 165, Cols. (c - f)	(157,131)	-	(157,131)			W/S	0.00500	786
77	39108 - Furniture & Equipment - Horizon Point	Stmt E, Pg 2, Ln. 166, Cols. (c - f)	7,478,638	1,069,103	8,547,741			W/S	0.00500	(42,766)
78	39201 - Transportation Equipment - Subunit	Stmt E, Pg 2, Ln. 167, Cols. (c - f)	89,563	9,256	98,819			W/S	0.00500	(494)
79	39202 - Transportation Equipment - Cars	Stmt E, Pg 2, Ln. 168, Cols. (c - f)	22,821	29,303	52,124			W/S	0.00500	(261)
80	39203 - Transportation Equipment - Light Trucks	Stmt E, Pg 2, Ln. 169, Cols. (c - f)	1,362,576	49,190	1,411,765			W/S	0.00500	(7,063)
81	39204 - Transportation Equipment - Medium Trucks	Stmt E, Pg 2, Ln. 170, Cols. (c - f)	745,260	54,709	799,969			W/S	0.00500	(4,002)
82	39205 - Transportation Equipment - Heavy Trucks	Stmt E, Pg 2, Ln. 171, Cols. (c - f)	1,861,956	227,385	2,089,341			W/S	0.00500	(10,453)
83	39206 - Transportation Equipment - Trailers	Stmt E, Pg 2, Ln. 172, Cols. (c - f)	747,857	130,620	878,477			W/S	0.00500	(4,395)
84	39300 - Stores Equipment	Stmt E, Pg 2, Ln. 173, Cols. (c - f)	121,386	(27,287)	94,099			W/S	0.00500	(471)
85	39400 - Tools, Shop and Garage Equipment	Stmt E, Pg 2, Ln. 174, Cols. (c - f)	1,576,610	60,647	1,637,257			W/S	0.00500	(8,192)
86	39410 - Vehicles - Tools and Shop Equipment	Stmt E, Pg 2, Ln. 175, Cols. (c - f)	(57,559)	6,652	(50,907)			W/S	0.00500	255
87	39500 - Laboratory Equipment	Stmt E, Pg 2, Ln. 176, Cols. (c - f)	327,184	(37,286)	289,898			W/S	0.00500	(1,450)
88	39601 - Power Operated Equipment - Short-Life	Stmt E, Pg 2, Ln. 177, Cols. (c - f)	53,010	(82,739)	(29,729)			W/S	0.00500	149
89	39602 - Power Operated Equipment - Long-Life	Stmt E, Pg 2, Ln. 178, Cols. (c - f)	299,372	75,452	374,823			W/S	0.00500	(1,875)
90	39700 - Communication Equipment	Stmt E, Pg 2, Ln. 179, Cols. (c - f)	522,039	51,301	573,339			W/S	0.00500	(2,869)
91	39701 - Computer Hardware	Stmt E, Pg 2, Ln. 180, Cols. (c - f)	518,451	410,418	928,869			T&D	0.00500	(4,647)
92	39702 - Computer Software	Stmt E, Pg 2, Ln. 181, Cols. (c - f)	-	26,549	26,549			T&D	0.00500	(133)
93	39703 - Communication Equipment	Stmt E, Pg 2, Ln. 182, Cols. (c - f)	1,105,312	117,419	1,222,731			T&D	0.00500	(6,118)
94	39710 - Communication Equipment - Towers	Stmt E, Pg 2, Ln. 183, Cols. (c - f)	1,172,237	177,167	1,349,403			T&D	0.00500	(6,751)
95	39800 - Miscellaneous Equipment	Stmt E, Pg 2, Ln. 184, Cols. (c - f)	132,266	(36,793)	95,472			W/S	0.00500	(478)
96	39808 - Miscellaneous Equipment - Horizon Point	Stmt E, Pg 2, Ln. 185, Cols. (c - f)	984,265	163,796	1,148,061			W/S	0.00500	(5,744)
97	Total General Plant		\$ 35,232,989	\$ 4,218,618	\$ 39,451,608					\$ (197,386)
98										
99	119 - BHSC Allocated Plant - Other Utility Plant (Customer)	Stmt E, Pg 2, Ln. 193, Cols. (c - f)	1,870,085	(963,666)	906,419			W/S	0.00500	(4,535)
100	119 - BHSC Allocated Plant - Other Utility Plant	Stmt E, Pg 2, Ln. 194, Cols. (c - f)	10,691,492	3,559,642	14,251,134			W/S	0.00500	(71,302)
101	Total Other Utility Plant		\$ 12,561,577	\$ 2,595,976	\$ 15,157,553					\$ (75,837)
102										
103	Total Gross Accumulated Depreciation Removed									\$ (9,229,301)

104									
105									
106	ADJUSTMENTS TO RATE BASE								
107	Account No. 190	Sched M-2, Ln. (2 - 12) + (14 - 26)	23,720,371	(10,202,640)	13,517,731	NP	0.04807	(649,797)	
108	Account No. 282	Work Paper 85, Statement T Removal of Transmission Reserves Under FERC Rates	560,248	(140,852,609)	(140,852,609)	NP	0.04807	6,740,888	14
109	Account No. 283	Sched M-2, Ln. 54	(2,907,610)	(7,521)	(2,915,132)	NP	0.04807	140,130	
110	FAS 109 Adjustment & Regulatory Liabilities	Sched M-2, Ln. 13 + Ln. 39	(67,658,169)	2,632,572	(65,025,597)	Other	0.01754	1,140,549	
111	Allocated BHSC ADIT and EDIT	Sched M-2, Ln. 46	(2,627,654)	(161,141)	(2,788,795)	NP	0.04807	134,057	
112	TOTAL ADJUSTMENTS TO RATE BASE		\$ (190,885,920)	\$ (7,178,482)	\$ (198,064,402)			\$ 7,535,724	
113									
114	WORKING CAPITAL								
115	Cash Working Capital	Stmt F, Ln. 1	\$ -	\$ -	-	Auto		(37,924)	
116	Materials & Supplies	Stmt F, Ln. 3	-	-	1,906,378	TP	1.00000	(1,906,378)	
117	Prepayments (Account 165)	Stmt F, Ln. 4	-	-	2,442,885	GP	0.03083	(75,314)	
118	TOTAL WORKING CAPITAL		\$ -	\$ -	\$ 4,349,263			\$ (2,019,616)	
119									
120	Total Rate Base							\$ (10,751,699)	
121									
122									
123									
124	Operating & Maintenance Expenses								
125	560 - Supervision & Engineering		-	-	-	TP	1.00000	-	
126	561 - Load Dispatch		44,712	44,712	44,712	TP	1.00000	(44,712)	
127	562 - Station Equipment		61,643	61,643	61,643	TP	1.00000	(61,643)	
128	563 - Overhead Lines		-	-	-	TP	1.00000	-	
129	564 - Underground Lines		-	-	-	TP	1.00000	-	
130	565 - Transmission of Electricity by Others		-	-	-	TP	1.00000	-	
131	566 - Miscellaneous		-	-	-	TP	1.00000	-	
132	567 - Rents		-	-	-	TP	1.00000	-	
133	568 - Supervision & Engineering		-	-	-	TP	1.00000	-	
134	569 - Structures		-	-	-	TP	1.00000	-	
135	570 - Station Equipment		(2,357)	(2,357)	(2,357)	TP	1.00000	2,357	
136	571 - Overhead Lines		-	-	-	TP	1.00000	-	
137	572 - Underground Lines		-	-	-	TP	1.00000	-	
138	575 - SPP/WEIS Administrative Costs		-	-	-	TP	1.00000	-	
139	920 - Administrative and general salaries	Stmt H, Ln. 127	14,161,077	3,329,126	17,490,203	W/S	0.00500	(87,508)	
140	921 - Office supplies and expenses	Stmt H, Ln. 128	4,212,452	86,793	4,299,244	W/S	0.00500	(21,510)	
141	922 - Administrative expenses transferred - Credit	Stmt H, Ln. 129	(3,392,358)	(2,285)	(3,394,643)	W/S	0.00500	16,984	
142	923 - Outside services employed	Stmt H, Ln. 130	3,146,787	(209,290)	2,937,497	W/S	0.00500	(14,697)	
143	924 - Property insurance	Stmt H, Ln. 131	1,263,812	885,836	2,149,649	W/S	0.00500	(10,755)	
144	925 - Injuries and damages	Stmt H, Ln. 132	3,546,722	1,571,002	5,117,724	W/S	0.00500	(25,605)	
145	926 - Employee pensions and benefits	Stmt H, Ln. 133	6,296,739	2,029,163	8,325,902	W/S	0.00500	(41,657)	
146	928 - Regulatory commission expenses	Stmt H, Ln. 134	1,155,364	(281,786)	873,578	W/S	0.00500	(4,371)	
147	929 - Duplicate Charges	Stmt H, Ln. 135	(729,766)	-	(729,766)	W/S	0.00500	3,651	
148	930.1 - General advertising expenses	Stmt H, Ln. 136	438,627	(424,777)	13,850	W/S	0.00500	(69)	
149	930.2 - Miscellaneous general expenses	Stmt H, Ln. 137	1,022,409	6,783	1,029,192	W/S	0.00500	(5,149)	
150	931 - Rents	Stmt H, Ln. 138	1,609,997	130,180	1,740,177	W/S	0.00500	(8,707)	
151									
152	Total O&M							\$ (303,391)	
153									
154	Taxes Other Than Income Taxes								
155	FICA Tax	Stmt L, (Ln. 2 + Ln. 3 + Ln. 4)			2,107,245	W/S	0.00500	(10,543)	
156	Federal Unemployment Tax	Stmt L, (Ln. 9 + Ln. 10 + Ln. 11)			9,356	W/S	0.00500	(47)	
157	State Unemployment Tax	Stmt L, (Ln. 16 + Ln. 17 + Ln. 18)			(4,291)	W/S	0.00500	21	
158	Property Taxes	Stmt L, (Ln. 29 + Ln. 30 + Ln. 31)			8,630,537	GP	0.03083	(266,079)	
159	Total Taxes Other Than Income Taxes				\$ 10,742,847			\$ (276,648)	

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

COST OF SERVICE STUDY
Schedule T-2

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Line No.	Account and Description	Reference	13 Month Average Plant Balance Ending September 30, 2025	Pro Forma Adjustments	Adjusted Test Period Ending September 30, 2026	Excluded from CUS Basis Note (1)	Adjusted Basis for CUS Allocation	CUS Transmission Allocator	Allocation Rate	CUS Transmission Related Amount to Remove
46	39203 - Transportation Equipment - Light Trucks	Sched D-1, Ln 169, Cols. (c - g)			5,452,439	-	5,452,439		8%	(700,612)
47	39204 - Transportation Equipment - Medium Trucks	Sched D-1, Ln 170, Cols. (c - g)			4,891,344	-	4,891,344		7%	(628,514)
48	39205 - Transportation Equipment - Heavy Trucks	Sched D-1, Ln 171, Cols. (c - g)			15,965,708	-	15,965,708		22%	(2,051,517)
49	39206 - Transportation Equipment - Trailers	Sched D-1, Ln 172, Cols. (c - g)			5,114,571	-	5,114,571		7%	(657,198)
50	39300 - Stores Equipment	Sched D-1, Ln 173, Cols. (c - g)			203,297	-	203,297		0%	(26,123)
51	39400 - Tools, Shop and Garage Equipment	Sched D-1, Ln 174, Cols. (c - g)			3,946,553	-	3,946,553		5%	(507,113)
52	39410 - Vehicles - Tools and Shop Equipment	Sched D-1, Ln 175, Cols. (c - g)			189,644	-	189,644		0%	(24,368)
53	39500 - Laboratory Equipment	Sched D-1, Ln 176, Cols. (c - g)			671,383	-	671,383		1%	(86,270)
54	39601 - Power Operated Equipment - Short-Life	Sched D-1, Ln 177, Cols. (c - g)			1,047,402	-	1,047,402		1%	(134,586)
55	39602 - Power Operated Equipment - Long-Life	Sched D-1, Ln 178, Cols. (c - g)			3,558,024	-	3,558,024		5%	(457,189)
56					\$ 145,909,767	\$ (73,912,394)	\$ 71,997,373			\$ (9,251,319)
57	General Plant FERC 39701 -39710									
58	39700 - Communication Equipment	Sched D-1, Ln 179, Cols. (c - g)			1,020,884	-	1,020,884		11%	(351,406)
59	39701 - Computer Hardware	Sched D-1, Ln 180, Cols. (c - g)			3,083,452	(690,320)	2,393,132		26%	(823,757)
60	39702 - Computer Software	Sched D-1, Ln 181, Cols. (c - g)			264,161	-	264,161		3%	(90,929)
61	39703 - Communication Equipment	Sched D-1, Ln 182, Cols. (c - g)			1,987,057	-	1,987,057		22%	(683,979)
62	39710 - Communication Equipment - Towers	Sched D-1, Ln 183, Cols. (c - g)			3,377,015	-	3,377,015		37%	(1,162,426)
63					\$ 9,732,569	\$ (690,320)	\$ 9,042,249			\$ (3,112,497)
64	General Plant FERC 39800 -39808									
65	39800 - Miscellaneous Equipment	Sched D-1, Ln 184, Cols. (c - g)			332,307	(1,899)	330,408		100%	(42,970)
66	39808 - Miscellaneous Equipment - Horizon Point	Sched D-1, Ln 185, Cols. (c - g)			1,140,496	(1,140,496)	-		0%	-
67					\$ 1,472,803	\$ (1,142,395)	\$ 330,408			\$ (42,970)
68										
69	OTHER UTILITY PLANT TO REMOVE									
70	118 - BHSC Allocated Plant - Other Utility Plant (Customer)	Sched D-1, Ln 193, Cols. (c - f)	3,533,284	(865,371)	2,667,913	-	2,667,913	W/S	0.12720	(339,356)
71	118 - BHSC Allocated Plant - Other Utility Plant (Blended)	Sched D-1, Ln 194, Cols. (c - f)	31,903,798	2,793,421	34,697,219	-	34,697,219	W/S	0.12720	(4,413,452)
72	TOTAL OTHER UTILITY PLANT TO REMOVE		\$ 35,437,081	\$ 1,928,050	\$ 37,365,132	-	\$ 37,365,132			\$ (4,752,808)
73										
74	Total Gross Plant Removed									<u>\$ (273,048,617)</u>
75										
76	TRANSMISSION ACCUMULATED DEPRECIATION		\$ 51,872,174	\$ 6,402,161	\$ 58,274,335	\$ (180,706)	\$ 58,093,628	TPA	0.75547	\$ (43,888,110)
77										
78	TRANSMISSION ACCUM									
79	35001 - Transmission Land	Stmt E, Pg 2, Ln. 112, Cols. (c - g)			-	-	-		0%	-
80	35002 - Transmission Land Rights	Stmt E, Pg 2, Ln. 113, Cols. (c - g)			-	-	-		0%	-
81	35130 - Transmission Communication Equipment	Stmt E, Pg 2, Ln. 114, Cols. (c - g)			821,891	-	821,891		2%	(734,087)
82	35200 - Transmission Structures & Improvements	Stmt E, Pg 2, Ln. 115, Cols. (c - g)			647,069	-	647,069		1%	(577,942)
83	35205 - Transmission Land Improvements	Stmt E, Pg 2, Ln. 116, Cols. (c - g)			5,112	-	5,112		0%	(4,566)
84	35300 - Transmission Sub-Station Equipment	Stmt E, Pg 2, Ln. 117, Cols. (c - g)			16,863,700	-	16,863,700		34%	(15,062,125)
85	35300 - Transmission Sub-Station Equipment - CORRIEDALE	Stmt E, Pg 2, Ln. 118, Cols. (c - g)			265,066	-	265,066		1%	(236,749)
86	35301 - Transmission Station Equipment - GSU	Stmt E, Pg 2, Ln. 119, Cols. (c - g)			84,195	(84,195)	-		0%	-
87	35301 - Transmission Station Equipment - GSU -Wygen II	Stmt E, Pg 2, Ln. 120, Cols. (c - g)			-	-	-		0%	-
88	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	Stmt E, Pg 2, Ln. 121, Cols. (c - g)			14,374	(14,374)	-		0%	-
89	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	Stmt E, Pg 2, Ln. 122, Cols. (c - g)			-	-	-		0%	-
90	35301 - Transmission Station Equipment - GSU - CORRIEDALE	Stmt E, Pg 2, Ln. 123, Cols. (c - g)			82,138	(82,138)	-		0%	-
91	35400 - Transmission Poles & Fixtures	Stmt E, Pg 2, Ln. 124, Cols. (c - g)			208,316	-	208,316		0%	(186,061)

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

COST OF SERVICE STUDY
Schedule T-2

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Line No.	Account and Description	Reference	13 Month Average Plant Balance Ending September 30, 2025	Pro Forma Adjustments	Adjusted Test Period Ending September 30, 2026	Excluded from CUS Basis Note (1)	Adjusted Basis for CUS Allocation	CUS Transmission Allocator	Allocation Rate	CUS Transmission Related Amount to Remove
138	General Plant FERC 39800 -39808									
139	39800 - Miscellaneous Equipment	Stmt E, Pg 2, Ln. 184, Cols. (c - g)			94,994	(60)	94,935		36%	(12,362)
140	39808 - Miscellaneous Equipment - Horizon Point	Stmt E, Pg 2, Ln. 185, Cols. (c - g)			1,142,317	(974,606)	167,711		64%	(21,838)
141					\$ 1,237,312	\$ (974,666)	\$ 262,646			\$ (34,200)
142										
143										
144	119 - BHSC Allocated Plant - Other Utility Plant (Customer)	Stmt E, Pg 2, Ln. 193, Cols. (c - f)	1,870,085	(963,666)	906,419	-	906,419	W/S	0.12720	(115,296)
145	119 - BHSC Allocated Plant - Other Utility Plant	Stmt E, Pg 2, Ln. 194, Cols. (c - f)	10,691,492	3,559,642	14,251,134	-	14,251,134	W/S	0.12720	(1,812,730)
146	Total Other Utility Plant		\$ 12,561,577	\$ 2,595,976	\$ 15,157,553	-	\$ 15,157,553			\$ (1,928,026)
147										
148	Total Gross Accumulated Depreciation Removed									\$ (49,670,484)
149										
150										
151	ADJUSTMENTS TO RATE BASE									
152	Account No. 190	Sched M-2, Ln. (2 - 12) + (14 - 26)	23,720,371	(10,202,640)	13,517,731	-	13,517,731	NP	0.19513	(2,637,753)
153	Account No. 282	Sched M-2, Ln. 42 - 45	(141,412,857)	560,248	(140,852,609)	-	(140,852,609)	NP	0.19513	27,484,973
154	Account No. 283	Sched M-2, Ln. 54	(2,907,610)	(7,521)	(2,915,132)	-	(2,915,132)	NP	0.19513	568,838
155	FAS 109 Adjustment & Regulatory Liabilities	Sched M-2, Ln. 13 + Ln. 39	(67,658,169)	2,632,572	(65,025,597)	-	(65,025,597)	Other	0.15015	9,763,593
156	Allocated BHSC ADIT and EDIT	Sched M-2, Ln. 46	(2,627,654)	(161,141)	(2,788,795)	-	(2,788,795)	NP	0.19513	544,186
157	TOTAL ADJUSTMENTS TO RATE BASE		\$ (190,885,920)	\$ (7,178,482)	\$ (198,064,402)	\$ -	\$ (198,064,402)			\$ 35,723,836
158										
159	WORKING CAPITAL									
160	Cash Working Capital	Stmt F, Ln. 1	-	-	-	-	-	Auto		(933,417)
161	Materials & Supplies				9,884,753	-	9,884,753	T&D	0.33777	(3,338,805)
162	Materials & Supplies	Stmt F, Ln. 3			168,624	-	168,624	TP	0.86244	(145,427)
163	Prepayments (Account 165)	Stmt F, Ln. 4			2,442,885	-	2,442,885	GP	0.15912	(388,701)
164	TOTAL WORKING CAPITAL		\$ -	\$ -	\$ 12,496,261	\$ -	\$ 12,496,261			\$ (4,806,350)
165										
166	Total Rate Base									\$ (192,460,647)
167										
168										
169										
170	Operating & Maintenance Expenses									
171	560 - Supervision & Engineering	Stmt H, Ln. 50	548,201	109,125	657,326	-	657,326	TP	0.86244	(566,903)
172	561 - Load Dispatch	Stmt H, Ln. 51	3,586,704	164,603	3,751,307	(72,216)	3,679,090	DA	1.00000	(3,679,090)
173	562 - Station Equipment	Stmt H, Ln. 52	384,528	41,916	426,444	-	426,444	TP	0.86244	(367,782)
174	563 - Overhead Lines	Stmt H, Ln. 53	4,244	(2,946)	1,298	-	1,298	TP	0.86244	(1,119)
175	564 - Underground Lines	Stmt H, Ln. 54	-	-	-	-	-	TP	0.86244	-
176	565 - Transmission of Electricity by Others	Stmt H, Ln. 55	25,885,201	(25,885,201)	-	-	-	TP	0.86244	-
177	566 - Miscellaneous	Stmt H, Ln. 56	799,570	356,200	1,155,770	-	1,155,770	TP	0.86244	(996,780)
178	567 - Rents	Stmt H, Ln. 57	74,527	-	74,527	-	74,527	TP	0.86244	(64,275)
179	568 - Supervision & Engineering	Stmt H, Ln. 61	-	-	-	-	-	TP	0.86244	-
180	569 - Structures	Stmt H, Ln. 62	30,794	41,836	72,630	-	72,630	TP	0.86244	(62,639)
181	570 - Station Equipment	Stmt H, Ln. 63	177,866	12,826	190,692	-	190,692	TP	0.86244	(164,460)
182	571 - Overhead Lines	Stmt H, Ln. 64	96,671	105,273	201,944	-	201,944	TP	0.86244	(174,164)
183	572 - Underground Lines	Stmt H, Ln. 65	-	-	-	-	-	TP	0.86244	-

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

COST OF SERVICE STUDY
Schedule T-2

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Line No.	Account and Description	Reference	13 Month Average Plant Balance Ending September 30, 2025	Pro Forma Adjustments	Adjusted Test Period Ending September 30, 2026	Excluded from CUS Basis Note (1)	Adjusted Basis for CUS Allocation	CUS Transmission Allocator	Allocation Rate	CUS Transmission Related Amount to Remove
184	575 - SPP/WEIS Administrative Costs	Stmt H, Ln. 66	151,217	(151,217)	-	-	-	TP	0.86244	-
185	920 - Administrative and general salaries	Stmt H, Ln. 127	14,161,077	3,329,126	17,490,203	-	17,490,203	W/S	0.12720	(2,224,736)
186	921 - Office supplies and expenses	Stmt H, Ln. 128	4,212,452	86,793	4,299,244	-	4,299,244	W/S	0.12720	(546,860)
187	922 - Administrative expenses transferred - Credit	Stmt H, Ln. 129	(3,392,358)	(2,285)	(3,394,643)	-	(3,394,643)	W/S	0.12720	431,795
188	923 - Outside services employed	Stmt H, Ln. 130	3,146,787	(209,290)	2,937,497	-	2,937,497	W/S	0.12720	(373,647)
189	924 - Property insurance	Stmt H, Ln. 131	1,263,812	885,836	2,149,649	-	2,149,649	W/S	0.12720	(273,433)
190	925 - Injuries and damages	Stmt H, Ln. 132	3,546,722	1,571,002	5,117,724	-	5,117,724	W/S	0.12720	(650,969)
191	926 - Employee pensions and benefits	Stmt H, Ln. 133	6,296,739	2,029,163	8,325,902	-	8,325,902	W/S	0.12720	(1,059,046)
192	928 - Regulatory commission expenses	Stmt H, Ln. 134	1,155,364	(281,786)	873,578	-	873,578	W/S	0.12720	(111,118)
193	929 - Duplicate Charges	Stmt H, Ln. 135	(729,766)	-	(729,766)	-	(729,766)	W/S	0.12720	92,825
194	930.1 - General advertising expenses	Stmt H, Ln. 136	438,627	(424,777)	13,850	-	13,850	W/S	0.12720	(1,762)
195	930.2 - Miscellaneous general expenses	Stmt H, Ln. 137	1,022,409	6,783	1,029,192	-	1,029,192	W/S	0.12720	(130,912)
196	931 - Rents	Stmt H, Ln. 138	1,609,997	130,180	1,740,177	-	1,740,177	W/S	0.12720	(221,349)
197										
198	Total O&M									\$ (11,146,424)
199										
200	Taxes Other Than Income Taxes									
201	FICA Tax	Stmt L, (Ln. 2 + Ln. 3 + Ln. 4)			2,107,245	-	2,107,245	W/S	0.12720	(268,040)
202	Federal Unemployment Tax	Stmt L, (Ln. 9 + Ln. 10 + Ln. 11)			9,356	-	9,356	W/S	0.12720	(1,190)
203	State Unemployment Tax	Stmt L, (Ln. 16 + Ln. 17 + Ln. 18)			(4,291)	-	(4,291)	W/S	0.12720	546
204	Property Taxes	Stmt L, (Ln. 29 + Ln. 30 + Ln. 31)			8,630,537	-	8,630,537	GP	0.15912	(1,373,254)
205	Total Taxes Other Than Income Taxes				10,742,847	-	10,742,847			(1,641,937)
206										