

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

| (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 | GENERAL PLANT | | | | | | | |
| 14 | 39001 - 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 | 39005 - 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 | 39205 - Transportation Equipment - Trailers | Sched D-1, Ln 172, Cols. (c - f) | 5,074,444 | 45,846 | 5,140,290 | 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) | 3,575,016 | - | 3,575,016 | 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 | 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 | - | 34,697,219 | W/S | 0.00500 | (173,599) |
| 49 | Total Other Utility Plant | | \$ 35,437,081 | \$ 1,928,059 | \$ 37,365,132 | | | \$ (186,947) |
| 50 | Total Gross Plant Removed | | | | | | | \$ (25,497,108) |
| 51 | ACCUMULATED DEPRECIATION | | | | | | | |
| 52 | TRANSMISSION PLANT | | | | | | | |
| 53 | 35001 - Transmission Land | | - | - | - | TP | 1.00000 | - |
| 54 | 35002 - Transmission Land Rights | | - | - | - | TP | 1.00000 | - |
| 55 | 35130 - Transmission Communication Equipment | | 88,400 | 15,030 | 103,430 | TP | 1.00000 | (103,430) |
| 56 | 35200 - Transmission Structures & Improvements | | 386,009 | 18,042 | 404,052 | TP | 1.00000 | (404,052) |
| 57 | 35205 - Transmission Land Improvements | | 95 | 88 | 182 | TP | 1.00000 | (182) |
| 58 | 35300 - Transmission Sub-Station Equipment | | 7,726,624 | 480,902 | 8,207,526 | TP | 1.00000 | (8,207,526) |
| 59 | 35400 - Transmission Poles & Fixtures | | 183,626 | 6,370 | 189,995 | TP | 1.00000 | (189,995) |
| 60 | 35600 - Transmission Overhead Conductors | | 44,299 | 6,593 | 50,892 | TP | 1.00000 | (50,892) |
| 61 | Total Transmission Plant | | \$ 8,429,053 | \$ 527,025 | \$ 8,956,078 | | | \$ (8,956,078) |
| 62 | GENERAL PLANT | | | | | | | |
| 63 | 39001 - Land and Land Rights | Stnt E, Pg 2, Ln 155, Cols. (c - f) | - | - | - | W/S | 0.00500 | - |
| 64 | 39001 - Structures and Improvements | Stnt E, Pg 2, Ln 156, Cols. (c - f) | 14,034,345 | 1,289,661 | 15,324,006 | W/S | 0.00500 | (76,670) |
| 65 | 39001 - General Structures and Improvements - Common | Stnt E, Pg 2, Ln 157, Cols. (c - f) | - | - | - | W/S | 0.00500 | - |
| 66 | 39005 - General Land Improvements | Stnt E, Pg 2, Ln 158, Cols. (c - f) | 396,578 | 59,905 | 456,483 | W/S | 0.00500 | (2,284) |
| 67 | 39005 - General Land Improvements - Common | Stnt E, Pg 2, Ln 159, Cols. (c - f) | - | - | - | W/S | 0.00500 | - |
| 68 | 39005 - Structures and Improvements - Leased | Stnt E, Pg 2, Ln 160, Cols. (c - f) | 104 | - | 104 | W/S | 0.00500 | (11) |
| 69 | 39101 - Office Furniture and Equipment | Stnt E, Pg 2, Ln 161, Cols. (c - f) | 1,755,693 | 2,726 | 1,758,419 | W/S | 0.00500 | (8,798) |
| 70 | 39103 - Computer Hardware | Stnt E, Pg 2, Ln 162, Cols. (c - f) | (57,546) | 350,851 | 293,305 | W/S | 0.00500 | (1,467) |
| 71 | 39104 - Computer Software | Stnt E, Pg 2, Ln 163, Cols. (c - f) | 197,705 | 40,615 | 238,320 | W/S | 0.00500 | (1,192) |
| 72 | 39104 - Computer Software - Common | Stnt E, Pg 2, Ln 164, Cols. (c - f) | - | - | - | W/S | 0.00500 | - |
| 73 | 39107 - Ipad Hardware | Stnt E, Pg 2, Ln 165, Cols. (c - f) | (157,131) | - | (157,131) | W/S | 0.00500 | 786 |
| 74 | 39108 - Furniture & Equipment - Horizon Point | Stnt E, Pg 2, Ln 166, Cols. (c - f) | 7,478,638 | 1,069,103 | 8,547,741 | W/S | 0.00500 | (42,766) |
| 75 | 39201 - Transportation Equipment - Subunit | Stnt E, Pg 2, Ln 167, Cols. (c - f) | 89,563 | 9,256 | 98,819 | W/S | 0.00500 | (494) |
| 76 | 39202 - Transportation Equipment - Cars | Stnt E, Pg 2, Ln 168, Cols. (c - f) | 22,821 | 29,303 | 52,124 | W/S | 0.00500 | (261) |
| 77 | 39203 - Transportation Equipment - Light Trucks | Stnt E, Pg 2, Ln 169, Cols. (c - f) | 1,362,576 | 49,190 | 1,411,765 | W/S | 0.00500 | (7,063) |
| 78 | 39204 - Transportation Equipment - Medium Trucks | Stnt E, Pg 2, Ln 170, Cols. (c - f) | 745,260 | 54,709 | 799,969 | W/S | 0.00500 | (4,002) |
| 79 | 39205 - Transportation Equipment - Heavy Trucks | Stnt E, Pg 2, Ln 171, Cols. (c - f) | 1,861,956 | 227,385 | 2,089,341 | W/S | 0.00500 | (10,453) |
| 80 | 39205 - Transportation Equipment - Trailers | Stnt E, Pg 2, Ln 172, Cols. (c - f) | 747,857 | 130,620 | 878,477 | W/S | 0.00500 | (4,395) |
| 81 | 39300 - Stores Equipment | Stnt E, Pg 2, Ln 173, Cols. (c - f) | 121,386 | (27,287) | 94,099 | W/S | 0.00500 | (471) |
| 82 | 39400 - Tools, Shop and Garage Equipment | Stnt E, Pg 2, Ln 174, Cols. (c - f) | 1,576,610 | 60,647 | 1,637,257 | W/S | 0.00500 | (8,192) |
| 83 | 39410 - Vehicles - Tools and Shop Equipment | Stnt E, Pg 2, Ln 175, Cols. (c - f) | (57,559) | 6,652 | (50,907) | W/S | 0.00500 | 255 |
| 84 | 39500 - Laboratory Equipment | Stnt E, Pg 2, Ln 176, Cols. (c - f) | 327,184 | (37,286) | 289,898 | W/S | 0.00500 | (1,450) |
| 85 | 39601 - Power Operated Equipment - Short-Life | Stnt E, Pg 2, Ln 177, Cols. (c - f) | 53,010 | (82,739) | (29,729) | W/S | 0.00500 | 149 |
| 86 | 39602 - Power Operated Equipment - Long-Life | Stnt E, Pg 2, Ln 178, Cols. (c - f) | 299,372 | 75,452 | 374,823 | W/S | 0.00500 | (1,875) |
| 87 | 39700 - Communication Equipment | Stnt E, Pg 2, Ln 179, Cols. (c - f) | 522,039 | 51,301 | 573,339 | W/S | 0.00500 | (2,869) |
| 88 | 39701 - Computer Hardware | Stnt E, Pg 2, Ln 180, Cols. (c - f) | 518,451 | 410,418 | 928,869 | T&D | 0.00500 | (4,647) |
| 89 | 39702 - Computer Software | Stnt E, Pg 2, Ln 181, Cols. (c - f) | - | 26,549 | 26,549 | T&D | 0.00500 | (133) |
| 90 | 39703 - Communication Equipment | Stnt E, Pg 2, Ln 182, Cols. (c - f) | 1,105,312 | 117,419 | 1,222,731 | T&D | 0.00500 | (6,118) |
| 91 | 39710 - Communication Equipment - Towers | Stnt E, Pg 2, Ln 183, Cols. (c - f) | 1,172,237 | 177,167 | 1,349,403 | T&D | 0.00500 | (6,751) |
| 92 | 39800 - Miscellaneous Equipment | Stnt E, Pg 2, Ln 184, Cols. (c - f) | 132,266 | (36,793) | 95,472 | W/S | 0.00500 | (478) |
| 93 | 39808 - Miscellaneous Equipment - Horizon Point | Stnt E, Pg 2, Ln 185, Cols. (c - f) | 984,265 | 163,796 | 1,148,061 | W/S | 0.00500 | (5,744) |
| 94 | Total General Plant | | \$ 35,232,989 | \$ 4,218,618 | \$ 39,451,608 | | | \$ (197,386) |
| 95 | 119 - BHSC Allocated Plant - Other Utility Plant (Customer) | Stnt 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 | Stnt 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 | Total Gross Accumulated Depreciation Removed | | | | | | | \$ (9,229,301) |
| 103 | ADJUSTMENTS TO RATE BASE | | | | | | | |
| 104 | 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) |
| 105 | Account No. 282 | Sched M-2, Ln. 42 - 45 | (141,412,857) | 560,248 | (140,852,609) | NP | 0.04807 | 6,770,785 |
| 106 | Account No. 283 | Sched M-2, Ln. 54 | (2,907,610) | (7,521) | (2,915,132) | NP | 0.04807 | 140,130 |
| 107 | FAS 109 Adjustment | Sched M-2, Ln. 13 + Ln. 39 | (67,658,169) | 2,632,572 | (65,025,597) | Other | 0.01754 | 1,140,549 |
| 108 | Allocated BHSC ADIT and EDIT | Sched M-2, Ln. 46 | (161,141) | (2,627,654) | (2,788,795) | NP | 0.04807 | 134,057 |
| 109 | TOTAL ADJUSTMENTS TO RATE BASE | | \$ (199,885,920) | \$ (7,178,982) | < | | | |

| | | | | | | | |
|-----|---------------------------------------------|--------|---|--------|----|---------|----------|
| 124 | Operating & Maintenance Expenses | | | | | | |
| 125 | 560 - Supervision & Engineering | - | - | - | TP | 1.00000 | - |
| 126 | 561 - Load Dispatch | 44,712 | - | 44,712 | TP | 1.00000 | (44,712) |
| 127 | 562 - Station Equipment | 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) | 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 | Stnt H, Ln. 127 | 14,161,077 | 3,329,126 | 17,490,203 | W/S | 0.00500 | (87,508) |
| 140 | 921 - Office supplies and expenses | Stnt H, Ln. 128 | 4,212,452 | 86,793 | 4,299,244 | W/S | 0.00500 | (21,510) |
| 141 | 922 - Administrative expenses transferred - Credit | Stnt H, Ln. 129 | (3,392,358) | (2,285) | (3,394,643) | W/S | 0.00500 | 16,984 |
| 142 | 923 - Outside services employed | Stnt H, Ln. 130 | 3,146,787 | (209,290) | 2,937,497 | W/S | 0.00500 | (14,697) |
| 143 | 924 - Property insurance | Stnt H, Ln. 131 | 1,263,812 | 885,836 | 2,149,649 | W/S | 0.00500 | (10,755) |
| 144 | 925 - Injuries and damages | Stnt H, Ln. 132 | 3,546,722 | 1,571,002 | 5,117,724 | W/S | 0.00500 | (25,605) |
| 145 | 926 - Employee pensions and benefits | Stnt H, Ln. 133 | 6,296,739 | 2,029,163 | 8,325,902 | W/S | 0.00500 | (41,657) |
| 146 | 928 - Regulatory commission expenses | Stnt H, Ln. 134 | 1,155,364 | (281,786) | 873,578 | W/S | 0.00500 | (4,371) |
| 147 | 929 - Duplicate Charges | Stnt H, Ln. 135 | (729,766) | - | (729,766) | W/S | 0.00500 | 3,651 |
| 148 | 930.1 - General advertising expenses | Stnt H, Ln. 136 | 438,627 | (424,777) | 13,850 | W/S | 0.00500 | (69) |
| 149 | 930.2 - Miscellaneous general expenses | Stnt H, Ln. 137 | 1,022,409 | 6,783 | 1,029,192 | W/S | 0.00500 | (5,149) |
| 150 | 931 - Rents | Stnt H, Ln. 138 | 1,609,997 | 130,180 | 1,740,177 | W/S | 0.00500 | (8,707) |
| 151 | | | | | | | | |
| 152 | Total O&M Expense to Remove | | | | | | \$ | (303,391) |
| 153 | | | | | | | | |
| 154 | Taxes Other Than Income Taxes | | | | | | | |
| 155 | FICA Tax | Stnt L, (Ln. 2 + Ln. 3 + Ln. 4) | | | 2,107,245 | W/S | 0.00500 | (10,543) |
| 156 | Federal Unemployment Tax | Stnt L, (Ln. 9 + Ln. 10 + Ln. 11) | | | 9,356 | W/S | 0.00500 | (47) |
| 157 | State Unemployment Tax | Stnt L, (Ln. 16 + Ln. 17 + Ln. 18) | | | (4,291) | W/S | 0.00500 | 21 |
| 158 | Property Taxes | Stnt 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) |

13 Mo Average Cost

| Sum of act_cost | Column Labels | | | | | | | | | | | | | 13 Mo Average |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Row Labels | 9/1/2024 0:00 | 10/1/2024 0:00 | 11/1/2024 0:00 | 12/1/2024 0:00 | 1/1/2025 0:00 | 2/1/2025 0:00 | 3/1/2025 0:00 | 4/1/2025 0:00 | 5/1/2025 0:00 | 6/1/2025 0:00 | 7/1/2025 0:00 | 8/1/2025 0:00 | 9/1/2025 0:00 | 13 Mo Average |
| 135001 - Ele Trans-Land | 236,040 | 236,040 | 236,040 | 236,040 | 236,040 | 236,040 | 236,040 | 236,040 | 236,040 | 236,040 | 236,040 | 236,040 | 236,040 | 236,040 |
| 135002 - Ele Trans - Ld Rt/ROW-NonD | 127,145 | 127,145 | 127,145 | 127,145 | 127,145 | 127,145 | 127,145 | 127,145 | 127,145 | 127,145 | 127,145 | 127,145 | 127,145 | 127,145 |
| 135130 - Ele Trans - Comm Eqp | 0 | 0 | 0 | 0 | 300,607 | 300,607 | 300,607 | 300,607 | 300,607 | 300,607 | 300,607 | 300,607 | 300,607 | 208,112 |
| 135200 - Ele Trans Sub-Str & Improv | 916,115 | 916,115 | 916,115 | 916,115 | 916,115 | 916,115 | 916,115 | 916,115 | 916,115 | 916,115 | 916,115 | 916,115 | 916,115 | 916,115 |
| 135205 - Ele Trans Sub-Land Improve | 4,584 | 4,584 | 4,584 | 4,584 | 4,584 | 4,584 | 4,584 | 4,584 | 4,584 | 4,584 | 4,584 | 4,584 | 4,584 | 4,584 |
| 135300 - Ele Trans Sub-Station Equi | 22,596,520 | 22,597,086 | 22,624,659 | 22,623,612 | 22,272,168 | 22,272,168 | 22,272,168 | 22,272,168 | 22,266,047 | 22,265,727 | 22,265,727 | 22,265,727 | 22,265,727 | 22,373,808 |
| 135400 - Ele Trans-Towers & Fixtres | 398,101 | 398,101 | 398,101 | 398,101 | 398,101 | 398,101 | 398,101 | 398,101 | 398,101 | 398,101 | 398,101 | 398,101 | 398,101 | 398,101 |
| 135600 - Ele Trans-OH Conductors | 232,137 | 232,137 | 232,137 | 232,137 | 232,137 | 232,137 | 232,137 | 232,137 | 232,137 | 232,137 | 232,137 | 232,137 | 232,137 | 232,137 |
| Grand Total | 24,510,643 | 24,511,208 | 24,538,781 | 24,537,735 | 24,486,897 | 24,486,897 | 24,486,897 | 24,486,897 | 24,480,776 | 24,480,456 | 24,480,456 | 24,480,456 | 24,480,456 | 24,496,043 |

13 Mo Average Accum Reserve

| Sum of allo_res | Column Labels | | | | | | | | | | | | | 13 Mo Average |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Row Labels | 9/1/2024 0:00 | 10/1/2024 0:00 | 11/1/2024 0:00 | 12/1/2024 0:00 | 1/1/2025 0:00 | 2/1/2025 0:00 | 3/1/2025 0:00 | 4/1/2025 0:00 | 5/1/2025 0:00 | 6/1/2025 0:00 | 7/1/2025 0:00 | 8/1/2025 0:00 | 9/1/2025 0:00 | 13 Mo Average |
| 135001 - Ele Trans-Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135002 - Ele Trans - Ld Rt/ROW-NonD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135130 - Ele Trans - Comm Eqp | 0 | 0 | 0 | 0 | 125,478 | 126,031 | 126,583 | 127,136 | 127,684 | 128,237 | 128,791 | 129,346 | 129,912 | 88,400 |
| 135200 - Ele Trans Sub-Str & Improv | 376,949 | 378,463 | 379,978 | 381,491 | 382,999 | 384,507 | 386,014 | 387,521 | 389,027 | 390,534 | 392,040 | 393,546 | 395,051 | 386,009 |
| 135205 - Ele Trans Sub-Land Improve | 64 | 69 | 74 | 79 | 84 | 89 | 94 | 100 | 105 | 110 | 116 | 121 | 126 | 95 |
| 135300 - Ele Trans Sub-Station Equi | 7,589,568 | 7,630,708 | 7,667,024 | 7,708,260 | 7,622,684 | 7,662,828 | 7,703,452 | 7,743,809 | 7,780,570 | 7,810,044 | 7,801,687 | 7,842,471 | 7,883,010 | 7,726,624 |
| 135400 - Ele Trans-Towers & Fixtres | 180,919 | 181,495 | 182,071 | 181,726 | 182,262 | 182,798 | 183,336 | 183,974 | 184,553 | 185,132 | 185,711 | 186,290 | 186,870 | 183,626 |
| 135600 - Ele Trans-OH Conductors | 40,603 | 41,277 | 41,947 | 42,610 | 42,919 | 43,574 | 44,224 | 44,869 | 45,509 | 46,145 | 46,777 | 47,408 | 48,031 | 44,299 |
| Grand Total | 8,188,103 | 8,232,012 | 8,271,094 | 8,314,167 | 8,356,426 | 8,399,827 | 8,443,703 | 8,487,409 | 8,527,447 | 8,560,202 | 8,555,122 | 8,599,181 | 8,643,000 | 8,429,053 |

Oct 2025-Sept 2026 Proforma Additions & Retirements

| | Additions | Retirements |
|-------------------------------------|---------------|----------------|
| 135130 - Ele Trans - Comm Eqp | | |
| 135200 - Ele Trans Sub-Str & Improv | 2,223 | (390) |
| 135205 - Ele Trans Sub-Land Improve | | |
| 135300 - Ele Trans Sub-Station Equi | 26,980 | (4,733) |
| 135400 - Ele Trans-Towers & Fixtres | | |
| 135600 - Ele Trans-OH Conductors | | |
| | <u>29,203</u> | <u>(5,123)</u> |

Oct 2025-Sept 2026 Proforma Adjustments to Accumulated Reserve

| Depr Rate | Additions | Retirements | Existing Assets | Total Adj to Reserve |
|-----------|------------|----------------|-----------------|----------------------|
| 5.00% | - | - | 15,030 | 15,030 |
| 2.01% | 22 | (394) | 18,414 | 18,042 |
| 1.91% | - | - | 88 | 88 |
| 2.18% | 294 | (4,785) | 485,393 | 480,902 |
| 1.60% | - | - | 6,370 | 6,370 |
| 2.84% | - | - | 6,593 | 6,593 |
| | <u>316</u> | <u>(5,179)</u> | <u>531,887</u> | <u>527,025</u> |

| Sum of Amount | | Account | | | |
|--------------------|--------------------------------|---------------|---------------|----------------|----------------|
| Work Order | Descr3 | 561300 | 562000 | 570000 | Grand Total |
| 99900193 | O&M Trans-Sub Ops-DC BHP 100% | | 61,643 | | 61,643 |
| 99900274 | O&M Trans - Sub Maint 0 DC Wes | | | (1,092) | (1,092) |
| 99900275 | O&M Trans - Sub Maint - DC Con | | | (608) | (608) |
| 99900291 | O&M Trans-Sub MTC - DC Common | | | (656) | (656) |
| 99903275 | O&M Dist - Dispatch-JU DC Tie | 44,712 | | | 44,712 |
| 99912480 | BASIN DC TIE REVENUE DISBURSEM | | | | - |
| 99912481 | BASIN DC TIE REVENUE BILLINGS | | | | - |
| 99913438 | O&M Trans-RC AC/DC Tie | | | | - |
| 99913439 | O&M Trans-AC/DC Tie Exp LT PTP | | | | - |
| Grand Total | | 44,712 | 61,643 | (2,357) | 103,999 |

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

COST OF SERVICE STUDY
Schedule D-1

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
|----------|----------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------|-----------------------------|------------------------------------------|---------------------------------------------------|------------------------------------------------|
| Line No. | Account and Description | Account 101 - 13 Month Avg. Plant Balance Ending September 30, 2025 | Account 106 - 13 Month Avg. Plant Balance Ending September 30, 2025 | Pro Forma Plant Additions | Pro Forma Plant Retirements | Removal of DC Tie Assets (Stmt T, Col e) | Removal of CUS Transmission Plant (Stmt T, Col d) | Adjusted Test Period Ending September 30, 2026 |
| 1 | Intangible Plant | | | | | | | |
| 2 | 30100 - Intangible - Organization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | 30200 - Intangible - Franchises & consents | - | - | - | - | - | - | - |
| 4 | 30300 - Intangible - Miscellaneous | - | - | - | - | - | - | - |
| 5 | 30305 - Intangible - Cloud Computing | - | - | 718,118 | - | - | - | 718,118 |
| 6 | Subtotal Intangible Plant | \$ - | \$ - | \$ 718,118 | \$ - | \$ - | \$ - | \$ 718,118 |
| 7 | | | | | | | | |
| 8 | Steam Production Plant | | | | | | | |
| 9 | 31001 - Steam - Land | 114,345 | - | - | - | - | - | 114,345 |
| 10 | 31002 - Steam - Land Rights | 116,451 | - | - | - | - | - | 116,451 |
| 11 | 31100 - Steam - Structures & Improvements - Ben French | - | - | - | - | - | - | - |
| 12 | 31100 - Steam - Structures & Improvements - Wygen III | 10,974,130 | 20,163 | 307,172 | (53,888) | - | - | 11,247,576 |
| 13 | 31100 - Steam - Structures & Improvements - Neil Simpson II | 36,181,623 | 182,579 | 5,882,297 | (1,031,954) | - | - | 41,214,545 |
| 14 | 31100 - Steam - Structures & Improvements - Neil Simpson I | - | - | - | - | - | - | - |
| 15 | 31100 - Steam - Structures & Improvements - Osage | - | - | - | - | - | - | - |
| 16 | 31100 - Steam - Structures & Improvements - Wyodak | 9,105,323 | - | - | - | - | - | 9,105,323 |
| 17 | 31105 - Steam - Land Improvements - Ben French | - | - | - | - | - | - | - |
| 18 | 31105 - Steam - Land Improvements - Neil Simpson II | - | - | - | - | - | - | - |
| 19 | 31105 - Steam - Land Improvements - Wygen III | - | - | - | - | - | - | - |
| 20 | 31201 - Steam - Boiler Plant Equipment - Ben French | - | - | - | - | - | - | - |
| 21 | 31201 - Steam - Boiler Plant Equipment - Wygen III | 62,995,132 | 174,408 | 1,041,409 | (182,698) | - | - | 64,028,250 |
| 22 | 31201 - Steam - Boiler Plant Equipment - Neil Simpson II | 108,270,607 | 1,087,770 | 29,119,598 | (5,108,565) | - | - | 133,369,410 |
| 23 | 31201 - Steam - Boiler Plant Equipment - Osage | - | - | - | - | - | - | - |
| 24 | 31201 - Steam - Boiler Plant Equipment - Wyodak | 88,965,352 | 336,502 | 591,580 | (103,783) | - | - | 89,789,651 |
| 25 | 31202 - Steam - Boiler Pollution Control - Neil Simpson II | - | - | - | - | - | - | - |
| 26 | 31202 - Steam - Boiler Pollution Control - Wygen III | - | - | - | - | - | - | - |
| 27 | 31300 - Steam - Generators - Wyodak | 598,823 | - | - | - | - | - | 598,823 |
| 28 | 31400 - Steam - Turbogens Units - Ben French | - | - | - | - | - | - | - |
| 29 | 31400 - Steam - Turbogens Units - Wygen III | 63,425,487 | 958,761 | 168,565 | (29,572) | - | - | 64,523,240 |
| 30 | 31400 - Steam - Turbogens Units - Neil Simpson II | 46,281,812 | 26,127 | 797,749 | (139,952) | - | - | 46,965,736 |
| 31 | 31400 - Steam - Turbogens Units - Neil Simpson I | - | - | - | - | - | - | - |
| 32 | 31400 - Steam - Turbogens Units - Osage | - | - | - | - | - | - | - |
| 33 | 31400 - Steam - Turbogens Units - Wyodak | 14,247,090 | - | - | - | - | - | 14,247,090 |
| 34 | 31500 - Steam - Accessory Electric Equipment - Ben French | - | - | - | - | - | - | - |
| 35 | 31500 - Steam - Accessory Electric Equipment - Wygen III | 5,687,516 | 23,964 | - | - | - | - | 5,711,480 |
| 36 | 31500 - Steam - Accessory Electric Equipment - Neil Simpson II | 7,353,687 | 9,106 | - | - | - | - | 7,362,792 |
| 37 | 31500 - Steam - Accessory Electric Equipment - Neil Simpson I | - | - | - | - | - | - | - |
| 38 | 31500 - Steam - Accessory Electric Equipment - Osage | - | - | - | - | - | - | - |
| 39 | 31500 - Steam - Accessory Electric Equipment - Wyodak | 7,537,073 | - | - | - | - | - | 7,537,073 |
| 40 | 31510 - Steam - Computer Hardware | 206,510 | - | 89,000 | (206,267) | - | - | 89,243 |
| 41 | 31510 - Steam - Computer Hardware - Neil Simpson II | 341,912 | 186,681 | 45,399 | (429,421) | - | - | 144,571 |
| 42 | 31520 - Steam - Computer Software | 15,289 | - | - | - | - | - | 15,289 |
| 43 | 31520 - Steam - Computer Software - Neil Simpson II | 176,792 | - | 625,450 | - | - | - | 802,242 |
| 44 | 31530 - Steam - Communication Equipment | 212,875 | 188 | 140,000 | - | - | - | 353,063 |
| 45 | 31530 - Steam - Communication Equipment - Neil Simpson II | 297,496 | 11,331 | - | - | - | - | 308,828 |
| 46 | 31600 - Steam - Miscellaneous - Ben French | - | - | - | - | - | - | - |
| 47 | 31600 - Steam - Miscellaneous - Wygen III | 43,450 | - | 87,357 | (15,325) | - | - | 115,481 |
| 48 | 31600 - Steam - Miscellaneous - Neil Simpson II | 1,602,087 | 5,925 | 161,661 | (28,361) | - | - | 1,741,312 |
| 49 | 31600 - Steam - Miscellaneous - Neil Simpson I | - | - | - | - | - | - | - |
| 50 | 31600 - Steam - Miscellaneous - Osage | - | - | - | - | - | - | - |
| 51 | 31600 - Steam - Miscellaneous - Wyodak | 1,684,422 | 25,571 | - | - | - | - | 1,709,993 |
| 52 | Subtotal Steam Production Plant | \$ 466,435,282 | \$ 3,049,077 | \$ 39,057,235 | \$ (7,329,787) | \$ - | \$ - | \$ 501,211,807 |

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

COST OF SERVICE STUDY
Schedule D-1

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
|----------|----------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------|-----------------------------|------------------------------------------|---------------------------------------------------|------------------------------------------------|
| Line No. | Account and Description | Account 101 - 13 Month Avg. Plant Balance Ending September 30, 2025 | Account 106 - 13 Month Avg. Plant Balance Ending September 30, 2025 | Pro Forma Plant Additions | Pro Forma Plant Retirements | Removal of DC Tie Assets (Stmt T, Col e) | Removal of CUS Transmission Plant (Stmt T, Col d) | Adjusted Test Period Ending September 30, 2026 |
| 53 | | | | | | | | |
| 54 | Wind Production Plant | | | | | | | |
| 55 | 33821 - Wind - Structures - Corriedale | 2,355,421 | 4,177 | 57,596 | (10,104) | - | - | 2,407,090 |
| 56 | 33823 - Wind- Wind Turbines | 20,723,721 | 410,185 | (610,592) | 107,119 | - | - | 20,630,433 |
| 57 | 33824 - Wind- Wind Tower | 8,847,495 | - | - | - | - | - | 8,847,495 |
| 58 | 33826 - Wind- Collector System | 2,210,203 | - | - | - | - | - | 2,210,203 |
| 59 | 33832 - Wind- Communications Equipment | 23,125 | - | - | - | - | - | 23,125 |
| 60 | Subtotal Wind Production Plant | \$ 34,159,965 | \$ 414,363 | \$ (52,996) | \$ 97,014 | \$ - | \$ - | \$ 34,118,346 |
| 61 | | | | | | | | |
| 62 | Other Production Plant | | | | | | | |
| 63 | 34001 - Land | 1,871,490 | - | - | - | - | - | 1,871,490 |
| 64 | 34100 - Structures - Cheyenne Prairie | 5,790,507 | 6,973 | 69,644 | (12,218) | - | - | 5,854,906 |
| 65 | 34100 - Structures - Neil Simpson | 371,240 | - | 25,052 | (4,395) | - | - | 391,897 |
| 66 | 34100 - Structures - Ben French Diesel #1 - 5 | - | - | - | - | - | - | - |
| 67 | 34100 - Structures - Ben French CTs #1 - 4 | 1,458,009 | - | - | - | - | - | 1,458,009 |
| 68 | 34100 - Structures - Lange I CT | 614,225 | - | 335,941 | (58,935) | - | - | 891,230 |
| 69 | 34100 - Structures - Lange II RICE | - | - | - | - | - | - | - |
| 70 | 34100 - Structures - Corriedale | 1,032,000 | 4,177 | - | - | - | - | 1,036,178 |
| 71 | 34200 - Other Fuel Holders & Accessories - Cheyenne Prairie | 1,564,595 | - | - | - | - | - | 1,564,595 |
| 72 | 34200 - Other Fuel Holders & Accessories - Neil Simpson | 1,377,505 | - | - | - | - | - | 1,377,505 |
| 73 | 34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5 | 101,225 | - | - | - | - | - | 101,225 |
| 74 | 34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4 | 1,949,654 | 18,466 | - | - | - | - | 1,968,120 |
| 75 | 34200 - Other Fuel Holders & Accessories - Lange I CT | 1,516,414 | - | 16,704 | (2,930) | - | - | 1,530,188 |
| 76 | 34200 - Other Fuel Holders & Accessories - Lange II RICE | - | - | - | - | - | - | - |
| 77 | 34300 - Prime Movers | - | - | - | - | - | - | - |
| 78 | 34410 - Generators - Cheyenne Prairie | 33,513,864 | 261,127 | 521,020 | (91,405) | - | - | 34,204,606 |
| 79 | 34410 - Generators - Neil Simpson | 29,915,676 | 31,856 | 16,674,091 | (2,925,201) | - | - | 43,696,421 |
| 80 | 34410 - Generators - Ben French Diesel #1 - 5 | 2,130,862 | - | - | - | - | - | 2,130,862 |
| 81 | 34410 - Generators - Ben French CTs #1 - 4 | 18,782,757 | - | - | - | - | - | 18,782,757 |
| 82 | 34410 - Generators - Corriedale | 13,180,264 | - | - | - | - | - | 13,180,264 |
| 83 | 34410 - Generators - Lange I CT | 27,984,900 | 61,448 | 3,013,498 | (528,670) | - | - | 30,531,177 |
| 84 | 34410 - Generators - Lange II RICE | - | - | - | - | - | - | - |
| 85 | 34420 - Generators - Rotatable - Cheyenne Prairie | 59,381,927 | - | - | - | - | - | 59,381,927 |
| 86 | 34500 - Accessory Electric Equipment - Cheyenne Prairie | 13,574,099 | 7,904 | - | - | - | - | 13,582,003 |
| 87 | 34500 - Accessory Electric Equipment - Neil Simpson | 2,164,052 | - | - | - | - | - | 2,164,052 |
| 88 | 34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5 | 136,993 | - | - | - | - | - | 136,993 |
| 89 | 34500 - Accessory Electric Equipment - Ben French CTs #1-4 | 849,858 | - | - | - | - | - | 849,858 |
| 90 | 34500 - Accessory Electric Equipment - Corriedale | - | - | - | - | - | - | - |
| 91 | 34500 - Accessory Electric Equipment - Lange I CT | 2,281,225 | 12,691 | 50,000 | (8,772) | - | - | 2,335,144 |
| 92 | 34500 - Accessory Electric Equipment - Lange II RICE | - | - | - | - | - | - | - |
| 93 | 34510 - Computer Hardware | 336,643 | 57,495 | 46,842 | (382,492) | - | - | 58,487 |
| 94 | 34520 - Computer Software | 258,808 | - | - | - | - | - | 258,808 |
| 95 | 34530 - Communications Equipment - Cheyenne Prairie | 34,921 | - | - | - | - | - | 34,921 |
| 96 | 34530 - Communications Equipment - Neil Simpson | 2,669 | - | - | - | - | - | 2,669 |
| 97 | 34530 - Communications Equipment - Ben French Diesel #1 - 5 | - | - | - | - | - | - | - |
| 98 | 34530 - Communications Equipment - Ben French CTs #1-4 | - | - | - | - | - | - | - |
| 99 | 34530 - Communications Equipment - Lange I CT | - | - | - | - | - | - | - |
| 100 | 34530 - Communications Equipment - Lange II RICE | - | - | - | - | - | - | - |
| 101 | 34530 - Communications Equipment | - | - | - | - | - | - | - |
| 102 | 34534 - Accessory Electric Equipment - Corriedale | 982,312 | - | - | - | - | - | 982,312 |
| 103 | 34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie | 23,002 | - | - | - | - | - | 23,002 |
| 104 | 34600 - Miscellaneous Power Plant Equipment - Neil Simpson | 128,823 | - | 827,387 | (145,152) | - | - | 811,058 |
| 105 | 34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - | - | - | - | - | - | - | - |
| 106 | 34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4 | 168,787 | - | - | - | - | - | 168,787 |
| 107 | 34600 - Miscellaneous Power Plant Equipment - Lange I CT | 29,907 | - | - | - | - | - | 29,907 |
| 108 | 34600 - Miscellaneous Power Plant Equipment - Lange II RICE | - | - | - | - | - | - | - |

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

COST OF SERVICE STUDY
Schedule D-1

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
|----------|---------------------------------|------------------------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------|--------------------------------|------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|
| Line No. | Account and Description | Account 101 - 13 Month Avg. Plant Balance Ending September 30, 2025 | Account 106 - 13 Month Avg. Plant Balance Ending September 30, 2025 | Pro Forma Plant Additions | Pro Forma Plant Retirements | Removal of DC Tie Assets (Stmt T, Col c) | Removal of CUS Transmission Plant (Stmt T, Col d) | Adjusted Test Period Ending September 30, 2026 |
| 109 | Subtotal Other Production Plant | \$ 223,509,214 | \$ 462,137 | \$ 21,580,176 | \$ (4,160,169) | \$ - | \$ - | \$ 241,391,358 |

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY
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COST OF SERVICE STUDY
Schedule D-1

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
|----------|----------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------|-----------------------------|------------------------------------------|---------------------------------------------------|------------------------------------------------|
| Line No. | Account and Description | Account 101 - 13 Month Avg. Plant Balance Ending September 30, 2025 | Account 106 - 13 Month Avg. Plant Balance Ending September 30, 2025 | Pro Forma Plant Additions | Pro Forma Plant Retirements | Removal of DC Tie Assets (Stmt T, Col c) | Removal of CUS Transmission Plant (Stmt T, Col d) | Adjusted Test Period Ending September 30, 2026 |
| 110 | | | | | | | | |
| 111 | Transmission Plant | | | | | | | |
| 112 | 35001 - Transmission Land | 888,332 | - | - | - | - | - | 888,332 |
| 113 | 35002 - Transmission Land Rights | 9,448,742 | - | - | - | - | - | 9,448,742 |
| 114 | 35130 - Transmission Communication Equipment | 2,202,962 | 4,143 | - | - | - | - | 2,207,105 |
| 115 | 35200 - Transmission Structures & Improvements | 1,965,335 | - | 8,097 | (1,420) | - | - | 1,972,011 |
| 116 | 35205 - Transmission Land Improvements | 55,717 | - | - | - | - | - | 55,717 |
| 117 | 35300 - Transmission Sub-Station Equipment | 69,468,095 | 109,013 | 1,992,873 | (349,617) | - | - | 71,220,363 |
| 118 | 35300 - Transmission Sub-Station Equipment - CORRIEDALE | - | - | - | - | - | - | - |
| 119 | 35301 - Transmission Station Equipment - GSU | 3,952,798 | - | - | - | - | - | 3,952,798 |
| 120 | 35301 - Transmission Station Equipment - GSU -Wygen II - Convertible | - | - | - | - | - | - | - |
| 121 | 35301 - Transmission Station Equipment - GSU - CPGS Combined Cycl | 674,814 | - | - | - | - | - | 674,814 |
| 122 | 35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle | - | - | - | - | - | - | - |
| 123 | 35301 - Transmission Station Equipment - GSU - CORRIEDALE | - | - | - | - | - | - | - |
| 124 | 35400 - Transmission Poles & Fixtures | 864,826 | - | - | - | - | - | 864,826 |
| 125 | 35500 - Transmission Towers & Fixtures | 116,143,418 | 75,424 | 212,548 | (37,288) | - | - | 116,394,102 |
| 126 | 35500 - Transmission Towers & Fixtures - CORRIEDALE | - | - | - | - | - | - | - |
| 127 | 35600 - Transmission Overhead Conductors | 93,575,764 | 6,085 | 77,966 | (13,678) | - | - | 93,646,137 |
| 128 | 35600 - Transmission Overhead Conductors - CORRIEDALE | - | - | - | - | - | - | - |
| 129 | 35900 - Transmission | 6,920 | - | - | - | - | - | 6,920 |
| 130 | Subtotal Transmission Plant | \$ 299,247,722 | \$ 194,665 | \$ 2,291,483 | \$ (402,004) | \$ - | \$ - | \$ 301,331,866 |
| 131 | | | | | | | | |
| 132 | Distribution Plant | | | | | | | |
| 133 | 36001 - Distribution Land | 1,567,028 | 7,126 | - | - | - | - | 1,574,154 |
| 134 | 36002 - Distribution Land Rights | 1,634,095 | - | - | - | - | - | 1,634,095 |
| 135 | 36100 - Distribution Structures and Improvements | 2,142,331 | 606 | 26,977 | (4,733) | - | - | 2,165,181 |
| 136 | 36105 - Distribution Land Improvements | 188,197 | - | - | - | - | - | 188,197 |
| 137 | 36200 - Distribution Sub-Station Equipment | 113,667,262 | 1,630,552 | 2,652,661 | (465,367) | - | - | 117,485,109 |
| 138 | 36330 - Communication Equipment | 1,993,597 | 6,122 | - | - | - | - | 1,999,719 |
| 139 | 36400 - Poles, Towers, and Fixtures | 120,583,129 | 5,197,524 | 9,565,924 | (1,678,187) | - | - | 133,668,389 |
| 140 | 36500 - Overhead Conductors and Devices | 67,927,271 | 3,511,517 | 3,729,814 | (654,336) | - | - | 74,514,266 |
| 141 | 36600 - Underground Conduit | 25,064,669 | 1,246,793 | 3,911,474 | (686,205) | - | - | 29,536,731 |
| 142 | 36700 - Underground Conductors and Devices | 81,956,285 | 8,408,146 | 5,513,039 | (967,174) | - | - | 94,910,296 |
| 143 | 36801 - Line Transformers - Other Equipment | 7,530,228 | 1,600,569 | 2,725,761 | (478,191) | - | - | 11,378,367 |
| 144 | 36802 - Line Transformers - Conventional | 18,159,063 | 506,821 | 791,519 | (138,859) | - | - | 19,318,545 |
| 145 | 36803 - Line Transformers - Pad mount | 47,833,305 | 287,552 | 2,689,884 | (471,897) | - | - | 50,338,844 |
| 146 | 36901 - Services - Overhead | 11,120,267 | 74,563 | 324,036 | (56,847) | - | - | 11,462,019 |
| 147 | 36902 - Services - Underground | 31,060,203 | 989,512 | 2,789,845 | (489,433) | - | - | 34,350,126 |
| 148 | 37001 - Meters | 1,743,606 | 15,386 | 2,176,879 | (381,898) | - | - | 3,553,973 |
| 149 | 37004 - Meters - AMI | 11,017,922 | 45,703 | 306,870 | (53,835) | - | - | 11,316,660 |
| 150 | 37100 - Installations on Customers' Premises | 2,760,841 | 619,394 | 32,789 | (5,752) | - | - | 3,407,273 |
| 151 | 37300 - Street Lighting and Signal Systems | 3,019,654 | 627,610 | 224,551 | (39,394) | - | - | 3,832,421 |
| 152 | Subtotal Distribution Plant | \$ 550,968,954 | \$ 24,775,498 | \$ 37,462,022 | \$ (6,572,109) | \$ - | \$ - | \$ 606,634,366 |

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

COST OF SERVICE STUDY
Schedule D-1

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
|----------|-------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------|-----------------------------|------------------------------------------|---------------------------------------------------|------------------------------------------------|
| Line No. | Account and Description | Account 101 - 13 Month Avg. Plant Balance Ending September 30, 2025 | Account 106 - 13 Month Avg. Plant Balance Ending September 30, 2025 | Pro Forma Plant Additions | Pro Forma Plant Retirements | Removal of DC Tie Assets (Stmt T, Col c) | Removal of CUS Transmission Plant (Stmt T, Col d) | Adjusted Test Period Ending September 30, 2026 |
| 153 | | | | | | | | |
| 154 | General Plant | | | | | | | |
| 155 | 38901 - Land and Land Rights | 5,155,022 | - | - | - | - | - | 5,155,022 |
| 156 | 39001 - Structures and Improvements | 82,611,211 | 316,797 | 561,742 | (98,549) | - | - | 83,391,201 |
| 157 | 39001 - General Structures and Improvements - Common | - | - | - | - | - | - | - |
| 158 | 39005 - General Land Improvements | 3,587,105 | - | - | - | - | - | 3,587,105 |
| 159 | 39005 - General Land Improvements - Common | - | - | - | - | - | - | - |
| 160 | 39051 - Structures and Improvements - Leased | - | - | - | - | - | - | - |
| 161 | 39101 - Office Furniture and Equipment | 2,840,275 | 8,021 | - | (136,281) | - | - | 2,712,015 |
| 162 | 39103 - Computer Hardware | 1,060,432 | 381,619 | - | - | - | - | 1,442,051 |
| 163 | 39104 - Computer Software | 311,250 | 203,516 | - | - | - | - | 514,766 |
| 164 | 39104 - Computer Software - Common | - | - | - | - | - | - | - |
| 165 | 39107 - Ipad Hardware | - | - | - | - | - | - | - |
| 166 | 39108 - Furniture & Equipment - Horizon Point | 7,481,477 | - | - | - | - | - | 7,481,477 |
| 167 | 39201 - Transportation Equipment - Subunit | 617,254 | 66,619 | 9,943 | (1,744) | - | - | 692,072 |
| 168 | 39202 - Transportation Equipment - Cars | 176,037 | 244,981 | - | - | - | - | 421,017 |
| 169 | 39203 - Transportation Equipment - Light Trucks | 4,291,772 | 457,717 | 885,761 | (155,392) | - | - | 5,479,857 |
| 170 | 39204 - Transportation Equipment - Medium Trucks | 3,707,110 | 475,082 | 889,859 | (156,112) | - | - | 4,915,940 |
| 171 | 39205 - Transportation Equipment - Heavy Trucks | 13,359,856 | 1,514,410 | 1,421,018 | (249,295) | - | - | 16,045,990 |
| 172 | 39206 - Transportation Equipment - Trailers | 4,823,253 | 251,190 | 79,855 | (14,009) | - | - | 5,140,289 |
| 173 | 39300 - Stores Equipment | 230,778 | 12,007 | - | (38,465) | - | - | 204,320 |
| 174 | 39400 - Tools, Shop and Garage Equipment | 3,653,640 | 148,489 | 258,993 | (94,724) | - | - | 3,966,398 |
| 175 | 39410 - Vehicles - Tools and Shop Equipment | 190,598 | - | - | - | - | - | 190,598 |
| 176 | 39500 - Laboratory Equipment | 738,504 | 1,844 | - | (65,589) | - | - | 674,759 |
| 177 | 39601 - Power Operated Equipment - Short-Life | 577,467 | - | 576,306 | (101,104) | - | - | 1,052,669 |
| 178 | 39602 - Power Operated Equipment - Long-Life | 3,506,883 | 69,033 | - | - | - | - | 3,575,916 |
| 179 | 39700 - Communication Equipment | 1,028,337 | (2,320) | - | - | - | - | 1,026,017 |
| 180 | 39701 - Computer Hardware | 1,499,852 | 192,291 | 1,548,776 | (141,962) | - | - | 3,098,957 |
| 181 | 39702 - Computer Software | - | - | 265,490 | - | - | - | 265,490 |
| 182 | 39703 - Communication Equipment | 2,004,941 | - | - | (7,893) | - | - | 1,997,048 |
| 183 | 39710 - Communication Equipment - Towers | 3,349,912 | 44,084 | - | - | - | - | 3,393,996 |
| 184 | 39800 - Miscellaneous Equipment | 386,943 | 1,899 | - | (54,864) | - | - | 333,978 |
| 185 | 39808 - Miscellaneous Equipment - Horizon Point | 1,146,231 | - | - | - | - | - | 1,146,231 |
| 186 | Subtotal General Plant | \$ 148,336,139 | \$ 4,387,278 | \$ 6,497,743 | \$ (1,315,982) | \$ - | \$ - | \$ 157,905,178 |
| 187 | | | | | | | | |
| 188 | Plant Acquisition Adjustment | | | | | | | |
| 189 | 114 - Plant Acquisition Adjustment | 4,870,309 | - | - | - | - | - | 4,870,309 |
| 190 | Total Plant Acquisition Adjustment | \$ 4,870,309 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,870,309 |
| 191 | | | | | | | | |
| 192 | Other Utility Plant | | | | | | | |
| 193 | 118 - BHSC Allocated Plant - Other Utility Plant (Customer) | 3,533,284 | - | 449,640 | (1,315,011) | - | - | 2,667,913 |
| 194 | 118 - BHSC Allocated Plant - Other Utility Plant | 31,903,798 | - | 3,775,227 | (981,806) | - | - | 34,697,219 |
| 195 | Subtotal Other and Non-Utility Plant | \$ 35,437,081 | \$ - | \$ 4,224,867 | \$ (2,296,817) | \$ - | \$ - | \$ 37,365,132 |
| 196 | | | | | | | | |
| 197 | Total Electric Plant in Service | \$ 1,762,964,665 | \$ 33,283,019 | \$ 111,278,649 | \$ (21,979,853) | \$ - | \$ - | \$ 1,885,546,480 |

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

COST OF SERVICE STUDY
Statement E pg 2

COST OF SERVICE STUDY
Statement E pg 2

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
|----------|------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------|-----------------------------------|
| Line No. | Account and Description | 13 Month Avg. Accumulated Depreciation Ending September 30, 2025 | Adjustments to Accumulated Depreciation for Capital Additions (Stmnt E, Pg. 3, Col d) | Adjustments to Accumulated Depreciation for Capital Retirements (Stmnt E, Pg. 4, Col f) | Accumulated Depreciation as of 9/30/2026 for Existing Assets (Stmnt E, Pg. 5, Col e) | Removal of DC Tie Assets (Stmnt T, Col e) | Removal of CUS Transmission Plant (Stmnt T, Col d) | Adjusted Accumulated Depreciation |
| 1 | Intangible Plant | | | | | | | |
| 2 | 30100 - Intangible - Organization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | 30200 - Intangible - Franchises & consents | - | - | - | - | - | - | - |
| 4 | 30300 - Intangible - Miscellaneous | - | - | - | - | - | - | - |
| 5 | 30305 - Intangible - Cloud Computing | - | 71,812 | - | - | - | - | 71,812 |
| 6 | Subtotal Intangible Plant | \$ - | \$ 71,812 | \$ - | \$ - | \$ - | \$ - | \$ 71,812 |
| 7 | | | | | | | | |
| 8 | Steam Production Plant | | | | | | | |
| 9 | 31001 - Steam - Land | - | - | - | - | - | - | - |
| 10 | 31002 - Steam - Land Rights | - | - | - | - | - | - | - |
| 11 | 31100 - Steam - Structures & Improvements - Ben French | 234,077 | - | - | - | - | - | 234,077 |
| 12 | 31100 - Steam - Structures & Improvements - Wygen III | 3,321,822 | 4,147 | (54,616) | 290,249 | - | - | 3,561,603 |
| 13 | 31100 - Steam - Structures & Improvements - Neil Simpson II | 11,744,326 | 117,058 | (1,052,490) | 1,054,562 | - | - | 11,863,456 |
| 14 | 31100 - Steam - Structures & Improvements - Neil Simpson I | (2,457) | - | - | - | - | - | (2,457) |
| 15 | 31100 - Steam - Structures & Improvements - Osage | (0) | - | - | - | - | - | (0) |
| 16 | 31100 - Steam - Structures & Improvements - Wyodak | 10,223,774 | - | - | 260,412 | - | - | 10,484,187 |
| 17 | 31105 - Steam - Land Improvements - Ben French | - | - | - | - | - | - | - |
| 18 | 31105 - Steam - Land Improvements - Neil Simpson II | 525 | - | - | - | - | - | 525 |
| 19 | 31105 - Steam - Land Improvements - Wygen III | 1,369 | - | - | - | - | - | 1,369 |
| 20 | 31201 - Steam - Boiler Plant Equipment - Ben French | 526,779 | - | - | - | - | - | 526,779 |
| 21 | 31201 - Steam - Boiler Plant Equipment - Wygen III | 15,446,397 | 16,246 | (185,549) | 1,667,676 | - | - | 16,944,770 |
| 22 | 31201 - Steam - Boiler Plant Equipment - Neil Simpson II | 39,389,121 | 610,056 | (5,215,589) | 3,171,393 | - | - | 37,954,980 |
| 23 | 31201 - Steam - Boiler Plant Equipment - Osage | 0 | - | - | - | - | - | 0 |
| 24 | 31201 - Steam - Boiler Plant Equipment - Wyodak | 50,732,546 | 12,985 | (106,061) | 2,554,033 | - | - | 53,193,503 |
| 25 | 31202 - Steam - Boiler Pollution Control - Neil Simpson II | 66,677 | - | - | - | - | - | 66,677 |
| 26 | 31202 - Steam - Boiler Pollution Control - Wygen III | 27 | - | - | - | - | - | 27 |
| 27 | 31300 - Steam - Generators - Wyodak | 359,848 | - | - | 17,126 | - | - | 376,975 |
| 28 | 31400 - Steam - Turbogen Units - Ben French | (1,058,864) | - | - | - | - | - | (1,058,864) |
| 29 | 31400 - Steam - Turbogen Units - Wygen III | 14,900,728 | 2,680 | (30,042) | 1,699,744 | - | - | 16,573,110 |
| 30 | 31400 - Steam - Turbogen Units - Neil Simpson II | 16,099,194 | 17,112 | (142,954) | 1,342,930 | - | - | 17,316,282 |
| 31 | 31400 - Steam - Turbogen Units - Neil Simpson I | (19,862) | - | - | - | - | - | (19,862) |
| 32 | 31400 - Steam - Turbogen Units - Osage | (0) | - | - | - | - | - | (0) |
| 33 | 31400 - Steam - Turbogen Units - Wyodak | 7,977,260 | - | - | 407,467 | - | - | 8,384,726 |
| 34 | 31500 - Steam - Accessory Electric Equipment - Ben French | 680,709 | - | - | - | - | - | 680,709 |
| 35 | 31500 - Steam - Accessory Electric Equipment - Wygen III | (172,555) | - | - | 150,783 | - | - | (21,772) |
| 36 | 31500 - Steam - Accessory Electric Equipment - Neil Simpson II | 3,448,651 | - | - | 213,521 | - | - | 3,662,172 |
| 37 | 31500 - Steam - Accessory Electric Equipment - Neil Simpson I | (14,238) | - | - | - | - | - | (14,238) |
| 38 | 31500 - Steam - Accessory Electric Equipment - Osage | 179,272 | - | - | - | - | - | 179,272 |
| 39 | 31500 - Steam - Accessory Electric Equipment - Wyodak | 7,459,742 | - | - | 215,560 | - | - | 7,675,302 |
| 40 | 31510 - Steam - Computer Hardware | 846,650 | 8,900 | (226,894) | 41,302 | - | - | 669,958 |
| 41 | 31510 - Steam - Computer Hardware - Neil Simpson II | 4,894 | 4,540 | (472,363) | 15,329 | - | - | (447,599) |
| 42 | 31520 - Steam - Computer Software | 13,249 | - | - | 1,206 | - | - | 14,455 |
| 43 | 31520 - Steam - Computer Software - Neil Simpson II | 80,909 | 62,545 | - | 5,127 | - | - | 148,581 |
| 44 | 31530 - Steam - Communication Equipment | 48,768 | 3,500 | - | 13,338 | - | - | 65,605 |
| 45 | 31530 - Steam - Communication Equipment - Neil Simpson II | 78,197 | - | - | 8,956 | - | - | 87,153 |
| 46 | 31600 - Steam - Miscellaneous - Ben French | 67,923 | - | - | - | - | - | 67,923 |
| 47 | 31600 - Steam - Miscellaneous - Wygen III | (483,695) | 1,642 | (15,613) | 1,147 | - | - | (496,519) |
| 48 | 31600 - Steam - Miscellaneous - Neil Simpson II | 720,413 | 3,645 | (29,000) | 46,632 | - | - | 741,690 |
| 49 | 31600 - Steam - Miscellaneous - Neil Simpson I | 832 | - | - | - | - | - | 832 |
| 50 | 31600 - Steam - Miscellaneous - Osage | 19,232 | - | - | - | - | - | 19,232 |
| 51 | 31600 - Steam - Miscellaneous - Wyodak | 624,748 | - | - | 48,906 | - | - | 673,654 |
| 52 | Subtotal Steam Production Plant | \$ 183,546,987 | \$ 865,056 | \$ (7,531,172) | \$ 13,227,400 | \$ - | \$ - | \$ 190,108,272 |
| 53 | | | | | | | | |
| 54 | Wind Production Plant | | | | | | | |
| 55 | 33821 - Wind - Structures - Corriedale | 364,414 | 1,264 | (10,326) | 94,384 | - | - | 449,736 |
| 56 | 33823 - Wind - Wind Turbines | 3,792,575 | (13,341) | 109,459 | 845,356 | - | - | 4,734,049 |
| 57 | 33824 - Wind - Wind Tower | 1,647,059 | - | - | 353,900 | - | - | 2,000,959 |
| 58 | 33826 - Wind - Collector System | 364,264 | - | - | 88,408 | - | - | 452,672 |
| 59 | 33832 - Wind - Communications Equipment | 2,471 | - | - | 1,156 | - | - | 3,628 |
| 60 | Subtotal Wind Production Plant | \$ 6,170,784 | \$ (12,077) | \$ 99,133 | \$ 1,383,204 | \$ - | \$ - | \$ 7,641,044 |
| 61 | | | | | | | | |
| 62 | Other Production Plant | | | | | | | |
| 63 | 34001 - Land | - | - | - | - | - | - | - |
| 64 | 34100 - Structures - Cheyenne Prairie | 1,195,502 | 1,055 | (12,403) | 158,271 | - | - | 1,342,426 |
| 65 | 34100 - Structures - Neil Simpson | 146,425 | 413 | (4,467) | 9,504 | - | - | 151,875 |
| 66 | 34100 - Structures - Ben French Diesel #1 - 5 | - | - | - | - | - | - | - |
| 67 | 34100 - Structures - Ben French CTs #1 - 4 | 1,186,902 | - | - | 38,200 | - | - | 1,225,102 |
| 68 | 34100 - Structures - Lange I CT | 169,392 | 5,980 | (59,984) | 14,066 | - | - | 129,453 |
| 69 | 34100 - Structures - Lange II RICE | - | - | - | - | - | - | - |
| 70 | 34100 - Structures - Corriedale | 140,284 | - | - | 41,447 | - | - | 181,732 |
| 71 | 34200 - Other Fuel Holders & Accessories - Cheyenne Prairie | 453,851 | - | - | 46,625 | - | - | 500,476 |
| 72 | 34200 - Other Fuel Holders & Accessories - Neil Simpson | 287,641 | - | - | 35,264 | - | - | 322,905 |
| 73 | 34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5 | 24,063 | - | - | 5,112 | - | - | 29,175 |
| 74 | 34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4 | 1,342,927 | - | - | 51,565 | - | - | 1,394,492 |
| 75 | 34200 - Other Fuel Holders & Accessories - Lange I CT | 768,302 | 236 | (2,972) | 34,726 | - | - | 800,292 |
| 76 | 34200 - Other Fuel Holders & Accessories - Lange II RICE | - | - | - | - | - | - | - |
| 77 | 34300 - Prime Movers | 3,539 | - | - | - | - | - | 3,539 |
| 78 | 34410 - Generators - Cheyenne Prairie | 7,083,920 | 7,972 | (92,803) | 1,003,117 | - | - | 8,002,205 |
| 79 | 34410 - Generators - Neil Simpson | 14,356,635 | 270,120 | (2,972,589) | 766,657 | - | - | 12,420,823 |
| 80 | 34410 - Generators - Ben French Diesel #1 - 5 | 918,650 | - | - | 107,609 | - | - | 1,026,259 |
| 81 | 34410 - Generators - Ben French CTs #1 - 4 | 16,393,590 | - | - | 492,108 | - | - | 16,885,698 |
| 82 | 34410 - Generators - Corriedale | 2,170,521 | - | - | 527,211 | - | - | 2,697,731 |
| 83 | 34410 - Generators - Lange I CT | 13,148,710 | 44,901 | (536,547) | 642,261 | - | - | 13,299,326 |
| 84 | 34410 - Generators - Lange II RICE | - | - | - | - | - | - | - |
| 85 | 34420 - Generators - Rotatable - Cheyenne Prairie | 12,387,065 | - | - | 1,763,643 | - | - | 14,150,708 |
| 86 | 34500 - Accessory Electric Equipment - Cheyenne Prairie | 4,187,184 | - | - | 408,818 | - | - | 4,596,002 |
| 87 | 34500 - Accessory Electric Equipment - Neil Simpson | 1,263,462 | - | - | 55,400 | - | - | 1,318,862 |
| 88 | 34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5 | 18,648 | - | - | 6,918 | - | - | 25,567 |
| 89 | 34500 - Accessory Electric Equipment - Ben French CTs #1-4 | 276,041 | - | - | 22,266 | - | - | 298,308 |
| 90 | 34500 - Accessory Electric Equipment - Corriedale | - | - | - | - | - | - | - |
| 91 | 34500 - Accessory Electric Equipment - Lange I CT | 884,872 | 933 | (8,935) | 52,531 | - | - | 929,400 |
| 92 | 34500 - Accessory Electric Equipment - Lange II RICE | - | - | - | - | - | - | - |
| 93 | 34510 - Computer Hardware | 63,913 | 4,684 | (420,741) | 95,894 | - | - | (256,250) |
| 94 | 34520 - Computer Software | 112,847 | - | - | 20,420 | - | - | 133,267 |
| 95 | 34530 - Communications Equipment - Cheyenne Prairie | 4,359 | - | - | 1,051 | - | - | 5,411 |
| 96 | 34530 - Communications Equipment - Neil Simpson | 2,361 | - | - | 68 | - | - | 2,429 |
| 97 | 34530 - Communications Equipment - Ben French Diesel #1 - 5 | - | - | - | - | - | - | - |
| 98 | 34530 - Communications Equipment - Ben French CTs #1-4 | - | - | - | - | - | - | - |
| 99 | 34530 - Communications Equipment - Lange I CT | - | - | - | - | - | - | - |
| 100 | 34530 - Communications Equipment - Lange II RICE | - | - | - | - | - | - | - |
| 101 | 34530 - Communications Equipment | 1,523 | - | - | - | - | - | 1,523 |
| 102 | 34534 - Accessory Electric Equipment - Corriedale | 140,793 | - | - | 39,292 | - | - | 180,086 |
| 103 | 34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie | 5,518 | - | - | 837 | - | - | 6,355 |
| 104 | 34600 - Miscellaneous Power Plant Equipment - Neil Simpson | 46,287 | 17,334 | (148,193) | 3,298 | - | - | (81,274) |
| 105 | 34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5 | - | - | - | - | - | - | - |
| 106 | 34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4 | 201,684 | - | - | 4,422 | - | - | 206,106 |

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

COST OF SERVICE STUDY
Statement E pg 2

COST OF SERVICE STUDY
Statement E pg 2

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
|----------|-------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------|-----------------------------------|
| Line No. | Account and Description | 13 Month Avg. Accumulated Depreciation Ending September 30, 2025 | Adjustments to Accumulated Depreciation for Capital Additions (Stmnt E, Pg. 3, Col D) | Adjustments to Accumulated Depreciation for Capital Retirements (Stmnt E, Pg. 4, Col D) | Accumulated Depreciation as of 9/30/2026 for Existing Assets (Stmnt E, Pg. 5, Col e) | Removal of DC Tie Assets (Stmnt T, Col e) | Removal of CUS Transmission Plant (Stmnt T, Col d) | Adjusted Accumulated Depreciation |
| 107 | 34600 - Miscellaneous Power Plant Equipment - Lange I CT | 12,602 | - | - | 685 | - | - | 13,287 |
| 108 | 34600 - Miscellaneous Power Plant Equipment - Lange II RICE | - | - | - | - | - | - | - |
| 109 | Subtotal Other Production Plant | \$ 79,400,016 | \$ 353,628 | \$ (4,259,635) | \$ 6,449,286 | \$ - | \$ - | \$ 81,943,295 |
| 110 | | | | | | | | |
| 111 | Transmission Plant | | | | | | | |
| 112 | 35001 - Transmission Land | - | - | - | - | - | - | - |
| 113 | 35002 - Transmission Land Rights | - | - | - | - | - | - | - |
| 114 | 35130 - Transmission Communication Equipment | 878,310 | - | - | 47,011 | - | - | 925,321 |
| 115 | 35200 - Transmission Structures & Improvements | 1,016,508 | 81 | (1,435) | 35,966 | - | - | 1,051,121 |
| 116 | 35205 - Transmission Land Improvements | 4,275 | - | - | 1,020 | - | - | 5,294 |
| 117 | 35300 - Transmission Sub-Station Equipment | 23,920,940 | 21,722 | (353,428) | 1,481,992 | - | - | 25,071,226 |
| 118 | 35300 - Transmission Sub-Station Equipment - CORRIEDALE | 265,066 | - | - | - | - | - | 265,066 |
| 119 | 35301 - Transmission Station Equipment - GSU | - | - | - | 84,195 | - | - | 84,195 |
| 120 | 35301 - Transmission Station Equipment - GSU - Wygen II - Convertible A | - | - | - | - | - | - | - |
| 121 | 35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle | - | - | - | 14,374 | - | - | 14,374 |
| 122 | 35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle | - | - | - | - | - | - | - |
| 123 | 35301 - Transmission Station Equipment - GSU - CORRIEDALE | 82,138 | - | - | - | - | - | 82,138 |
| 124 | 35400 - Transmission Poles & Fixtures | 383,263 | - | - | 15,048 | - | - | 398,311 |
| 125 | 35500 - Transmission Towers & Fixtures | 17,142,045 | 3,305 | (37,868) | 3,184,396 | - | - | 20,291,878 |
| 126 | 35500 - Transmission Towers & Fixtures - CORRIEDALE | 22,775 | - | - | - | - | - | 22,775 |
| 127 | 35600 - Transmission Overhead Conductors | 8,129,383 | 1,107 | (13,872) | 1,918,428 | - | - | 10,035,046 |
| 128 | 35600 - Transmission Overhead Conductors - CORRIEDALE | 22,775 | - | - | - | - | - | 22,775 |
| 129 | 35900 - Transmission Roads & Trails | 4,696 | - | - | 119 | - | - | 4,815 |
| 130 | Subtotal Transmission Plant | \$ 51,872,174 | \$ 26,216 | \$ (406,603) | \$ 6,782,548 | \$ - | \$ - | \$ 58,274,335 |
| 131 | | | | | | | | |
| 132 | Distribution Plant | | | | | | | |
| 133 | 36001 - Distribution Land | (1,402) | - | - | - | - | - | (1,402) |
| 134 | 36002 - Distribution Land Rights | (2,837) | - | - | - | - | - | (2,837) |
| 135 | 36100 - Distribution Structures and Improvements | 570,558 | 372 | (4,798) | 52,502 | - | - | 618,634 |
| 136 | 36105 - Distribution Land Improvements | 28,987 | - | - | 5,063 | - | - | 34,049 |
| 137 | 36200 - Distribution Sub-Station Equipment | 42,343,792 | 30,506 | (470,718) | 2,617,260 | - | - | 44,520,839 |
| 138 | 36330 - Communication Equipment | 777,721 | - | - | 45,394 | - | - | 823,115 |
| 139 | 36400 - Poles, Towers, and Fixtures | 53,636,408 | 180,796 | (1,709,905) | 4,578,416 | - | - | 56,685,715 |
| 140 | 36500 - Overhead Conductors and Devices | 25,254,868 | 47,928 | (662,744) | 1,614,517 | - | - | 26,254,569 |
| 141 | 36600 - Underground Conduit | 3,246,903 | 64,930 | (697,596) | 739,352 | - | - | 3,533,590 |
| 142 | 36700 - Underground Conductors and Devices | 27,676,807 | 77,458 | (980,763) | 2,096,455 | - | - | 28,869,958 |
| 143 | 36801 - Line Transformers - Other Equipment | (5,841,600) | 39,796 | (485,173) | 250,184 | - | - | (6,036,792) |
| 144 | 36802 - Line Transformers - Conventional | 4,254,086 | 13,535 | (141,234) | 457,314 | - | - | 4,583,701 |
| 145 | 36803 - Line Transformers - Pad mount | 13,069,210 | 38,062 | (478,574) | 1,130,840 | - | - | 13,759,538 |
| 146 | 36901 - Services - Overhead | 5,571,072 | 3,937 | (57,538) | 272,034 | - | - | 5,789,506 |
| 147 | 36902 - Services - Underground | 14,468,705 | 34,734 | (495,527) | 717,914 | - | - | 14,725,826 |
| 148 | 37001 - Meters | (349,307) | 80,218 | (395,971) | 96,745 | - | - | (568,316) |
| 149 | 37004 - Meters - AMI | 272,146 | 16,909 | (56,802) | 554,288 | - | - | 786,541 |
| 150 | 37100 - Installations on Customers' Premises | 1,694,740 | 423 | (5,827) | 108,844 | - | - | 1,798,180 |
| 151 | 37300 - Street Lighting and Signal Systems | 648,281 | 5,030 | (40,276) | 144,432 | - | - | 757,467 |
| 152 | Subtotal Distribution Plant | \$ 187,319,137 | \$ 634,634 | \$ (6,683,445) | \$ 15,481,551 | \$ - | \$ - | \$ 196,751,877 |
| 153 | | | | | | | | |
| 154 | General Plant | | | | | | | |
| 155 | 38901 - Land and Land Rights | - | - | - | - | - | - | - |
| 156 | 39001 - Structures and Improvements | 14,034,345 | 4,016 | (99,253) | 1,384,898 | - | - | 15,324,006 |
| 157 | 39001 - General Structures and Improvements - Common | - | - | - | - | - | - | - |
| 158 | 39005 - General Land Improvements | 396,578 | - | - | 59,905 | - | - | 456,483 |
| 159 | 39005 - General Land Improvements - Common | - | - | - | - | - | - | - |
| 160 | 39051 - Structures and Improvements - Leased | 104 | - | - | - | - | - | 104 |
| 161 | 39101 - Office Furniture and Equipment | 1,755,693 | - | (139,688) | 142,415 | - | - | 1,758,419 |
| 162 | 39103 - Computer Hardware | (57,546) | - | - | 350,851 | - | - | 293,305 |
| 163 | 39104 - Computer Software | 197,705 | - | - | 40,615 | - | - | 238,320 |
| 164 | 39104 - Computer Software - Common | - | - | - | - | - | - | - |
| 165 | 39107 - Ipad Hardware | (157,131) | - | - | - | - | - | (157,131) |
| 166 | 39108 - Furniture & Equipment - Horizon Point | 7,478,638 | - | - | 1,069,103 | - | - | 8,547,741 |
| 167 | 39201 - Transportation Equipment - Subunit | 89,563 | 569 | (1,844) | 10,532 | - | - | 98,819 |
| 168 | 39202 - Transportation Equipment - Cars | 22,821 | - | - | 29,303 | - | - | 52,124 |
| 169 | 39203 - Transportation Equipment - Light Trucks | 1,362,576 | 30,957 | (160,823) | 179,056 | - | - | 1,411,765 |
| 170 | 39204 - Transportation Equipment - Medium Trucks | 745,260 | 33,014 | (161,903) | 183,598 | - | - | 799,969 |
| 171 | 39205 - Transportation Equipment - Heavy Trucks | 1,861,956 | 65,793 | (260,837) | 422,429 | - | - | 2,089,341 |
| 172 | 39206 - Transportation Equipment - Trailers | 747,857 | 3,086 | (14,551) | 142,084 | - | - | 878,477 |
| 173 | 39300 - Stores Equipment | 121,386 | - | (39,427) | 12,139 | - | - | 94,099 |
| 174 | 39400 - Tools, Shop and Garage Equipment | 1,576,610 | 5,180 | (96,618) | 152,085 | - | - | 1,637,257 |
| 175 | 39410 - Vehicles - Tools and Shop Equipment | (57,559) | - | - | 6,652 | - | - | (50,907) |
| 176 | 39500 - Laboratory Equipment | 327,184 | - | (66,900) | 29,614 | - | - | 289,898 |
| 177 | 39601 - Power Operated Equipment - Short-Life | 53,010 | 19,191 | (104,470) | 2,541 | - | - | (29,729) |
| 178 | 39602 - Power Operated Equipment - Long-Life | 299,372 | - | - | 75,452 | - | - | 374,823 |
| 179 | 39700 - Communication Equipment | 522,039 | - | - | 51,301 | - | - | 573,339 |
| 180 | 39701 - Computer Hardware | 518,451 | 154,878 | (156,158) | 411,698 | - | - | 928,869 |
| 181 | 39702 - Computer Software | - | 26,549 | - | - | - | - | 26,549 |
| 182 | 39703 - Communication Equipment | 1,105,312 | - | (8,090) | 125,509 | - | - | 1,222,731 |
| 183 | 39710 - Communication Equipment - Towers | 1,172,237 | - | - | 177,167 | - | - | 1,349,403 |
| 184 | 39800 - Miscellaneous Equipment | 132,266 | - | (56,235) | 19,442 | - | - | 95,472 |
| 185 | 39808 - Miscellaneous Equipment - Horizon Point | 984,265 | - | - | 163,796 | - | - | 1,148,061 |
| 186 | Subtotal General Plant | \$ 35,232,989 | \$ 343,233 | \$ (1,366,800) | \$ 5,242,185 | \$ - | \$ - | \$ 39,451,608 |
| 187 | | | | | | | | |
| 188 | Plant Acquisition Adjustment | | | | | | | |
| 189 | 115 - Plant Acquisition Adjustment | 4,323,923 | - | - | 96,421 | - | - | 4,420,344 |
| 190 | Total Plant Acquisition Adjustment | \$ 4,323,923 | \$ - | \$ - | \$ 96,421 | \$ - | \$ - | \$ 4,420,344 |
| 191 | | | | | | | | |
| 192 | Other Utility Plant | | | | | | | |
| 193 | 118 - BHSC Allocated Plant - Other Utility Plant (Customer) Note (1a) | 1,870,085 | 23,827 | (1,384,696) | 397,203 | - | - | 906,419 |
| 194 | 118 - BHSC Allocated Plant - Other Utility Plant Note (1b) | 10,691,492 | 236,534 | (1,043,320) | 4,366,428 | - | - | 14,251,134 |
| 195 | Subtotal Other and Non-Utility Plant | \$ 12,561,577 | \$ 260,362 | \$ (2,428,016) | \$ 4,763,630 | \$ - | \$ - | \$ 15,157,553 |
| 196 | | | | | | | | |
| 197 | Total Electric Plant in Service | \$ 560,427,587 | \$ 2,542,863 | \$ (22,576,537) | \$ 53,426,227 | \$ - | \$ - | \$ 593,820,139 |

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

COST OF SERVICE STUDY
Statement H

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) |
|----------|---------------------------------------------|-----------------------|--------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------|-------------------------------------|------------------------------------------------|----------------------------------|-------------------------------------------------------|------------------------------------|---------------------------------------------|
| Line No. | Account and Description | Per Book Test Period | H-2: Purchased Power and Fuel Expense Adjustment | H-4: Intercompany Allocated Charges From BHSC Expense Adjustment | H-5: Adjustment for Annualization of Direct Employee Expenses | H-6: Out of Period/Non-Recurring Adjustments | H-7: Removal of Advertising Expense | H-8: Removal of Dues and Contributions Expense | H-9: Bad Debt Expense Adjustment | H-10: Pension & Retiree Healthcare Expense Adjustment | H-11: Rate Case Expense Adjustment | H-12: Fleet Depreciation Expense Adjustment |
| 41 | | | | | | | | | | | | |
| 42 | Wind Production | | | | | | | | | | | |
| 43 | 558 - Operations & Maintenance | 490,580 | - | 99,509 | - | - | - | (186) | - | - | - | - |
| 44 | Subtotal Wind Production | \$ 490,580 | \$ - | \$ 99,509 | \$ - | \$ - | \$ - | \$ (186) | \$ - | \$ - | \$ - | \$ - |
| 45 | | | | | | | | | | | | |
| 46 | Total Production Expense | \$ 110,671,192 | \$ (82,637,348) | \$ 102,470 | \$ 1,401,173 | \$ 168,280 | \$ - | \$ (186) | \$ - | \$ - | \$ - | \$ 780 |
| 47 | | | | | | | | | | | | |
| 48 | Transmission Expenses | | | | | | | | | | | |
| 49 | Transmission - Operation | | | | | | | | | | | |
| 50 | 560 - Supervision & Engineering | 548,201 | - | 84,783 | 1,209 | - | - | - | - | - | - | 1,429 |
| 51 | 561 - Load Dispatch | 3,586,704 | - | 164,166 | 560 | - | - | (122) | - | - | - | - |
| 52 | 562 - Station Equipment | 384,528 | - | 639 | 27,537 | - | - | - | - | - | - | 23,563 |
| 53 | 563 - Overhead Lines | 4,244 | - | (2,946) | - | - | - | - | - | - | - | - |
| 54 | 564 - Underground Lines | - | - | - | - | - | - | - | - | - | - | - |
| 55 | 565 - Transmission of Electricity by Others | 25,885,201 | (25,885,201) | - | - | - | - | - | - | - | - | - |
| 56 | 566 - Miscellaneous | 799,570 | - | 356,218 | (188) | - | - | (77) | - | - | - | - |
| 57 | 567 - Rents | 74,527 | - | - | - | - | - | - | - | - | - | - |
| 58 | Subtotal Transmission - Operation | \$ 31,282,974 | \$ (25,885,201) | \$ 602,860 | \$ 29,117 | \$ - | \$ - | \$ (199) | \$ - | \$ - | \$ - | \$ 24,992 |
| 59 | | | | | | | | | | | | |
| 60 | Transmission - Maintenance | | | | | | | | | | | |
| 61 | 568 - Supervision & Engineering | - | - | - | - | - | - | - | - | - | - | - |
| 62 | 569 - Structures | 30,794 | - | 41,836 | - | - | - | - | - | - | - | - |
| 63 | 570 - Station Equipment | 177,866 | - | 704 | 7,036 | - | - | - | - | - | - | 5,431 |
| 64 | 571 - Overhead Lines | 96,671 | - | 103,598 | - | - | - | - | - | - | - | - |
| 65 | 572 - Underground Lines | - | - | - | - | - | - | - | - | - | - | - |
| 66 | 575 - SPP/WEIS Administrative Costs | 151,217 | (151,217) | - | - | - | - | - | - | - | - | - |
| 67 | Subtotal Transmission - Maintenance | \$ 456,549 | \$ (151,217) | \$ 146,138 | \$ 7,036 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,431 |
| 68 | | | | | | | | | | | | |
| 69 | Total Transmission Expense | \$ 31,739,523 | \$ (26,036,418) | \$ 748,998 | \$ 36,153 | \$ - | \$ - | \$ (199) | \$ - | \$ - | \$ - | \$ 30,423 |
| 70 | | | | | | | | | | | | |
| 71 | Distribution Expenses | | | | | | | | | | | |
| 72 | Distribution - Operations | | | | | | | | | | | |
| 73 | 580 - Supervision | 1,144,274 | - | 37,178 | 85,743 | - | - | - | - | - | - | 53,454 |
| 74 | 581 - Load Dispatch | 578,599 | - | 35,777 | - | - | - | - | - | - | - | - |
| 75 | 582 - Station Equipment | 620,526 | - | 1,193 | 63,988 | - | - | - | - | - | - | 55,235 |
| 76 | 583 - Overhead Lines | 360,328 | - | (20) | 56,718 | - | - | - | - | - | - | 42,444 |
| 77 | 584 - Underground Lines | 501,572 | - | - | 14,052 | - | - | - | - | - | - | 8,266 |
| 78 | 585 - Street Lighting | 39,940 | - | 7,950 | 6,392 | - | - | - | - | - | - | 4,824 |
| 79 | 586 - Metering | 624,470 | - | 8,298 | 74,003 | - | - | - | - | - | - | 57,653 |
| 80 | 587 - Customer Installations | 510,868 | - | 6,043 | 84,490 | - | - | - | - | - | - | 55,540 |
| 81 | 588 - Miscellaneous | 2,218,537 | - | 15,385 | 111,991 | - | - | (375) | - | - | - | 36,731 |
| 82 | 589 - Rents | 9,659 | - | - | - | - | - | - | - | - | - | - |
| 83 | Subtotal Distribution - Operation | \$ 6,608,773 | \$ - | \$ 111,804 | \$ 497,377 | \$ - | \$ - | \$ (375) | \$ - | \$ - | \$ - | \$ 314,147 |

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

COST OF SERVICE STUDY
Statement H

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) |
|----------|-----------------------------------------------------------------|----------------------|--------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------|-------------------------------------|------------------------------------------------|----------------------------------|-------------------------------------------------------|------------------------------------|---------------------------------------------|
| Line No. | Account and Description | Per Book Test Period | H-2: Purchased Power and Fuel Expense Adjustment | H-4: Intercompany Allocated Charges From BHSC Expense Adjustment | H-5: Adjustment for Annualization of Direct Employee Expenses | H-6: Out of Period/Non-Recurring Adjustments | H-7: Removal of Advertising Expense | H-8: Removal of Dues and Contributions Expense | H-9: Bad Debt Expense Adjustment | H-10: Pension & Retiree Healthcare Expense Adjustment | H-11: Rate Case Expense Adjustment | H-12: Fleet Depreciation Expense Adjustment |
| 84 | | | | | | | | | | | | |
| 85 | Distribution - Maintenance | | | | | | | | | | | |
| 86 | 590 - Supervision | 6,647 | - | 16,094 | 803 | - | - | - | - | - | - | 523 |
| 87 | 591 - Structures | - | - | - | - | - | - | - | - | - | - | - |
| 88 | 592 - Station Equipment | 290,090 | - | 1,046 | 18,078 | - | - | - | - | - | - | 14,725 |
| 89 | 593 - Overhead Lines | 6,135,106 | - | 8,903 | 129,528 | - | - | (323) | - | - | - | 118,388 |
| 90 | 594 - Underground Lines | 365,041 | - | - | 51,909 | - | - | - | - | - | - | 31,531 |
| 91 | 595 - Transformers | 89,661 | - | - | 10,561 | - | - | - | - | - | - | 8,783 |
| 92 | 596 - Street Lighting | 22,616 | - | 11 | 3,640 | - | - | - | - | - | - | 2,022 |
| 93 | 597 - Metering | 5,659 | - | - | 479 | - | - | - | - | - | - | 277 |
| 94 | 598 - Miscellaneous | 503 | - | - | 60 | - | - | - | - | - | - | 46 |
| 95 | Subtotal Distribution - Maintenance | \$ 6,915,322 | \$ - | \$ 26,054 | \$ 215,057 | \$ - | \$ - | \$ (323) | \$ - | \$ - | \$ - | \$ 176,297 |
| 96 | | | | | | | | | | | | |
| 97 | Total Distribution Expense | \$ 13,524,095 | \$ - | \$ 137,858 | \$ 712,434 | \$ - | \$ - | \$ (698) | \$ - | \$ - | \$ - | \$ 490,444 |
| 98 | | | | | | | | | | | | |
| 99 | Customer Accounts and Service Expenses | | | | | | | | | | | |
| 100 | Customer Accounts Expenses | | | | | | | | | | | |
| 101 | 901 - Supervision | 84,351 | - | 24,743 | - | - | - | - | - | - | - | - |
| 102 | 902 - Meter reading expenses | 100,579 | - | 71,270 | 57 | - | - | - | - | - | - | 1 |
| 103 | 903 - Customer records and collection expenses | 1,183,488 | - | 53,710 | - | - | - | - | - | - | - | - |
| 104 | 904 - Uncollectible accounts | 368,159 | - | - | - | - | - | - | 90,169 | - | - | - |
| 105 | 905 - Miscellaneous customer accounts expenses | 307,938 | - | 8,228 | 29,788 | - | - | - | - | - | - | - |
| 106 | Subtotal Customer Accounts Expenses | \$ 2,044,515 | \$ - | \$ 157,952 | \$ 29,845 | \$ - | \$ - | \$ - | \$ 90,169 | \$ - | \$ - | \$ 1 |
| 107 | | | | | | | | | | | | |
| 108 | Customer Service Expenses | | | | | | | | | | | |
| 109 | 907 - Supervision | 50,323 | - | 16,421 | - | - | - | - | - | - | - | - |
| 110 | 908 - Customer assistance expenses | 801,422 | - | 3,553 | 36,788 | (298,644) | (94) | (531) | - | - | - | 58 |
| 111 | 909 - Informational and instructional advertising expenses | 16,810 | - | 299 | - | - | (600) | - | - | - | - | - |
| 112 | 910 - Miscellaneous customer service and informational expenses | 494 | - | 9,142 | - | - | - | - | - | - | - | - |
| 113 | Subtotal Customer Service Expenses | \$ 869,049 | \$ - | \$ 29,415 | \$ 36,788 | \$ (298,644) | \$ (694) | \$ (531) | \$ - | \$ - | \$ - | \$ 58 |
| 114 | | | | | | | | | | | | |
| 115 | Total Customer Accounts and Service Expenses | \$ 2,913,564 | \$ - | \$ 187,367 | \$ 66,633 | \$ (298,644) | \$ (694) | \$ (531) | \$ 90,169 | \$ - | \$ - | \$ 58 |
| 116 | | | | | | | | | | | | |
| 117 | Sales Expenses | | | | | | | | | | | |
| 118 | Sales Expenses - Operation | | | | | | | | | | | |
| 119 | 911 - Supervision | - | - | - | - | - | - | - | - | - | - | - |
| 120 | 912 - Demonstrating and selling expenses | 5,448 | - | (16) | 238 | - | (4,000) | - | - | - | - | 246 |
| 121 | 913 - Advertising expenses | 75 | - | (23) | - | - | - | - | - | - | - | - |
| 122 | 916 - Miscellaneous sales expenses | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Subtotal Sales Expenses - Operation | \$ 5,522 | \$ - | \$ (39) | \$ 238 | \$ - | \$ (4,000) | \$ - | \$ - | \$ - | \$ - | \$ 246 |

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

COST OF SERVICE STUDY
Statement H

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) |
|----------|-------------------------------------------------------------------|-----------------------|--------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------|-------------------------------------|------------------------------------------------|----------------------------------|-------------------------------------------------------|------------------------------------|---------------------------------------------|
| Line No. | Account and Description | Per Book Test Period | H-2: Purchased Power and Fuel Expense Adjustment | H-4: Intercompany Allocated Charges From BHSC Expense Adjustment | H-5: Adjustment for Annualization of Direct Employee Expenses | H-6: Out of Period/Non-Recurring Adjustments | H-7: Removal of Advertising Expense | H-8: Removal of Dues and Contributions Expense | H-9: Bad Debt Expense Adjustment | H-10: Pension & Retiree Healthcare Expense Adjustment | H-11: Rate Case Expense Adjustment | H-12: Fleet Depreciation Expense Adjustment |
| 124 | | | | | | | | | | | | |
| 125 | Administrative and General Expenses | | | | | | | | | | | |
| 126 | Administrative and General Expenses - Operation | | | | | | | | | | | |
| 127 | 920 - Administrative and general salaries | 14,161,077 | - | 3,440,962 | 123,743 | (236,846) | - | - | - | - | - | 9 |
| 128 | 921 - Office supplies and expenses | 4,212,452 | - | 121,698 | - | 3,235 | 277 | (7,241) | - | - | - | (1,069) |
| 129 | 922 - Administrative expenses transferred - Credit | (3,392,358) | - | - | - | - | - | - | - | - | - | - |
| 130 | 923 - Outside services employed | 3,146,787 | - | 106,585 | - | (197,872) | 127 | - | - | - | - | - |
| 131 | 924 - Property insurance | 1,263,812 | - | 885,836 | - | - | - | - | - | - | - | - |
| 132 | 925 - Injuries and damages | 3,546,722 | - | 1,402,014 | - | 231,204 | - | - | - | - | - | - |
| 133 | 926 - Employee pensions and benefits | 6,296,739 | - | 1,626,743 | 446,259 | 31,737 | - | - | - | (75,093) | - | - |
| 134 | 928 - Regulatory commission expenses | 1,155,364 | - | - | - | - | - | - | - | - | 355,181 | - |
| 135 | 929 - Duplicate Charges | (729,766) | - | - | - | - | - | - | - | - | - | - |
| 136 | 930.1 - General advertising expenses | 438,627 | - | 776 | - | - | (425,553) | - | - | - | - | - |
| 137 | 930.2 - Miscellaneous general expenses | 1,022,409 | - | 30,168 | 2,852 | - | (33,336) | (1,200) | - | - | - | 2,187 |
| 138 | 931 - Rents | 1,609,997 | - | 130,180 | - | - | - | - | - | - | - | - |
| 139 | Subtotal Administrative and General Expenses - Operation | \$ 32,731,863 | \$ - | \$ 7,744,964 | \$ 572,853 | \$ (168,542) | \$ (458,485) | \$ (8,441) | \$ - | \$ (75,093) | \$ 355,181 | \$ 1,127 |
| 140 | | | | | | | | | | | | |
| 141 | Administrative and General Expenses - Maintenance | | | | | | | | | | | |
| 142 | 935 - Maintenance of general plant | 3,380,519 | - | 187,652 | 11,100 | - | - | - | - | - | - | 313 |
| 143 | Subtotal Administrative and General Expenses - Maintenance | \$ 3,380,519 | \$ - | \$ 187,652 | \$ 11,100 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 313 |
| 144 | | | | | | | | | | | | |
| 145 | Total Administrative and General Expenses | \$ 36,112,382 | \$ - | \$ 7,932,615 | \$ 583,953 | \$ (168,542) | \$ (458,485) | \$ (8,441) | \$ - | \$ (75,093) | \$ 355,181 | \$ 1,440 |
| 146 | | | | | | | | | | | | |
| 147 | Total Operating & Maintenance Expense | \$ 194,966,278 | \$ (108,673,765) | \$ 9,109,270 | \$ 2,800,585 | \$ (298,906) | \$ (463,179) | \$ (10,055) | \$ 90,169 | \$ (75,093) | \$ 355,181 | \$ 523,392 |

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

COST OF SERVICE STUDY
Statement H

| (a) | (b) | (n) | (o) | (p) | (q) | (r) | (s) | (t) | (u) | (v) | (w) | (x) |
|----------|------------------------------------------------|------------------------------------------------|------------------------------------|-----------------------------------------------|----------------------------------------------|-----------------------------------------------|-------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------|-------------------------------|------------------------------------------------|
| Line No. | Account and Description | H-13: Regulatory Commission Expense Adjustment | H-14: FERC Fees Expense Adjustment | H-15: Steam Generation O&M Expense Adjustment | H-16: Wind Generation O&M Expense Adjustment | H-17: Other Generation O&M Expense Adjustment | H-18: Generation Major Maintenance Expense Adjustment | H-19: Gillette Energy Complex Shared Facilities Adjustment | H-20: Gillette Energy Complex Common Allocations Adjustment | H-21: Removal of Shared Turbine Expenses | H-22: GDPM Expense Adjustment | H-23: Vegetation Management Expense Adjustment |
| 1 | Operation and Maintenance Expenses | | | | | | | | | | | |
| 2 | Production Expenses | | | | | | | | | | | |
| 3 | Steam Production - Operation | | | | | | | | | | | |
| 4 | 500 - Supervision & Engineering | \$ - | - | (221,390) | \$ - | \$ - | \$ - | \$ - | \$ 9,168 | \$ - | \$ - | \$ - |
| 5 | 501 - Fuel | - | - | - | - | - | - | - | - | - | - | - |
| 6 | 502 - Steam Expense | - | - | (6,868) | - | - | - | - | 174,998 | - | - | - |
| 7 | 505 - Electric Expense | - | - | 10,648 | - | - | - | - | 2,970 | - | - | - |
| 8 | 506 - Miscellaneous | - | - | 13,833 | - | - | - | - | (109,648) | - | - | 1,442 |
| 9 | 507 - Rents | - | - | 14,348 | - | - | - | 288,060 | 21,763 | - | - | - |
| 10 | Subtotal Steam Production - Operation | \$ - | \$ - | \$ (189,428) | \$ - | \$ - | \$ - | \$ 288,060 | \$ 99,251 | \$ - | \$ - | \$ 1,442 |
| 11 | | | | | | | | | | | | |
| 12 | Steam Production - Maintenance | | | | | | | | | | | |
| 13 | 510 - Supervision & Engineering | - | - | 17,022 | - | - | - | - | 62,381 | - | - | - |
| 14 | 511 - Structures | - | - | (154,876) | - | - | - | - | 29,977 | - | - | - |
| 15 | 512 - Boilers | - | - | (442,117) | - | - | 3,424,963 | - | (184,478) | - | - | - |
| 16 | 513 - Electric Plant | - | - | 89,265 | - | - | - | - | (7,708) | - | - | - |
| 17 | 514 - Miscellaneous Plant | - | - | 9,017 | - | - | - | - | (88,431) | - | - | - |
| 18 | Subtotal Steam Production - Maintenance | \$ - | \$ - | \$ (481,689) | \$ - | \$ - | \$ 3,424,963 | \$ - | \$ (188,259) | \$ - | \$ - | \$ - |
| 19 | | | | | | | | | | | | |
| 20 | Other Production - Operation | | | | | | | | | | | |
| 21 | 546 - Operation Supervision & Engineering | - | - | - | - | 81,597 | - | - | 18,927 | - | - | - |
| 22 | 547 - Fuel | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 548 - Generation Expense | - | - | - | - | (233,775) | - | - | (15,405) | - | - | - |
| 24 | 549 - Miscellaneous | - | - | - | - | (103,215) | - | - | (1,733) | - | - | - |
| 25 | 550 - Other Generation Rents | - | - | - | - | (566) | - | - | 23,481 | (1,785,952) | - | - |
| 26 | Subtotal Other Production - Operation | \$ - | \$ - | \$ - | \$ - | \$ (255,958) | \$ - | \$ - | \$ 25,268 | \$ (1,785,952) | \$ - | \$ - |
| 27 | | | | | | | | | | | | |
| 28 | Other Production - Maintenance | | | | | | | | | | | |
| 29 | 551 - Supervision & Engineering | - | - | - | - | 43,588 | - | - | 7,900 | - | - | - |
| 30 | 552 - Structures | - | - | - | - | - | - | - | - | - | - | - |
| 31 | 553 - Electric Plant | - | - | - | - | (712,305) | (1,292,260) | - | (3,998) | - | - | - |
| 32 | 554 - Miscellaneous Plant | - | - | - | - | (16,988) | - | - | (919) | - | - | - |
| 33 | 556 - System Control & Load Dispatch | - | - | - | - | - | - | - | - | - | 80,201 | - |
| 34 | Subtotal Other Production - Maintenance | \$ - | \$ - | \$ - | \$ - | \$ (685,705) | \$ (1,292,260) | \$ - | \$ 2,983 | \$ - | \$ 80,201 | \$ - |
| 35 | | | | | | | | | | | | |
| 36 | Other Power Supply | | | | | | | | | | | |
| 37 | 555 - Purchased Power - Energy | - | - | - | - | - | - | - | - | - | - | - |
| 38 | 555 - Purchased Power - Renewable Ready | - | - | - | - | - | - | - | - | - | - | - |
| 39 | 557 - Other Expenses | - | - | - | - | - | - | - | (103) | - | - | - |
| 40 | Subtotal Other Power Supply | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (103) | \$ - | \$ - | \$ - |

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

COST OF SERVICE STUDY
Statement H

| (a) | (b) | (n) | (o) | (p) | (q) | (r) | (s) | (t) | (u) | (v) | (w) | (x) |
|----------|---------------------------------------------|------------------------------------------------|------------------------------------|-----------------------------------------------|----------------------------------------------|-----------------------------------------------|-------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------|-------------------------------|------------------------------------------------|
| Line No. | Account and Description | H-13: Regulatory Commission Expense Adjustment | H-14: FERC Fees Expense Adjustment | H-15: Steam Generation O&M Expense Adjustment | H-16: Wind Generation O&M Expense Adjustment | H-17: Other Generation O&M Expense Adjustment | H-18: Generation Major Maintenance Expense Adjustment | H-19: Gillette Energy Complex Shared Facilities Adjustment | H-20: Gillette Energy Complex Common Allocations Adjustment | H-21: Removal of Shared Turbine Expenses | H-22: GDPM Expense Adjustment | H-23: Vegetation Management Expense Adjustment |
| 41 | | | | | | | | | | | | |
| 42 | Wind Production | | | | | | | | | | | |
| 43 | 558 - Operations & Maintenance | - | - | - | 364,275 | - | (19,829) | - | - | - | - | - |
| 44 | Subtotal Wind Production | \$ - | \$ - | \$ - | \$ 364,275 | \$ - | \$ (19,829) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 45 | | | | | | | | | | | | |
| 46 | Total Production Expense | \$ - | \$ - | \$ (671,117) | \$ 364,275 | \$ (941,663) | \$ 2,112,874 | \$ 288,060 | \$ (60,859) | \$ (1,785,952) | \$ 80,201 | \$ 1,442 |
| 47 | | | | | | | | | | | | |
| 48 | Transmission Expenses | | | | | | | | | | | |
| 49 | Transmission - Operation | | | | | | | | | | | |
| 50 | 560 - Supervision & Engineering | - | - | 21,703 | - | - | - | - | - | - | - | - |
| 51 | 561 - Load Dispatch | - | - | - | - | - | - | - | - | - | - | - |
| 52 | 562 - Station Equipment | - | - | (9,823) | - | - | - | - | - | - | - | - |
| 53 | 563 - Overhead Lines | - | - | - | - | - | - | - | - | - | - | - |
| 54 | 564 - Underground Lines | - | - | - | - | - | - | - | - | - | - | - |
| 55 | 565 - Transmission of Electricity by Others | - | - | - | - | - | - | - | - | - | - | - |
| 56 | 566 - Miscellaneous | - | - | - | - | - | - | - | - | - | 247 | - |
| 57 | 567 - Rents | - | - | - | - | - | - | - | - | - | - | - |
| 58 | Subtotal Transmission - Operation | \$ - | \$ - | \$ 11,881 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 247 | \$ - |
| 59 | | | | | | | | | | | | |
| 60 | Transmission - Maintenance | | | | | | | | | | | |
| 61 | 568 - Supervision & Engineering | - | - | - | - | - | - | - | - | - | - | - |
| 62 | 569 - Structures | - | - | - | - | - | - | - | - | - | - | - |
| 63 | 570 - Station Equipment | - | - | - | (298) | (47) | - | - | - | - | - | - |
| 64 | 571 - Overhead Lines | - | - | - | - | - | - | - | - | - | - | 1,675 |
| 65 | 572 - Underground Lines | - | - | - | - | - | - | - | - | - | - | - |
| 66 | 575 - SPP/WEIS Administrative Costs | - | - | - | - | - | - | - | - | - | - | - |
| 67 | Subtotal Transmission - Maintenance | \$ - | \$ - | \$ - | \$ (298) | \$ (47) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,675 |
| 68 | | | | | | | | | | | | |
| 69 | Total Transmission Expense | \$ - | \$ - | \$ 11,881 | \$ (298) | \$ (47) | \$ - | \$ - | \$ - | \$ - | \$ 247 | \$ 1,675 |
| 70 | | | | | | | | | | | | |
| 71 | Distribution Expenses | | | | | | | | | | | |
| 72 | Distribution - Operations | | | | | | | | | | | |
| 73 | 580 - Supervision | - | - | - | - | - | - | - | - | - | - | - |
| 74 | 581 - Load Dispatch | - | - | - | - | - | - | - | - | - | (5) | - |
| 75 | 582 - Station Equipment | - | - | - | - | - | - | - | - | - | - | - |
| 76 | 583 - Overhead Lines | - | - | - | - | - | - | - | - | - | - | - |
| 77 | 584 - Underground Lines | - | - | - | - | - | - | - | - | - | - | - |
| 78 | 585 - Street Lighting | - | - | - | - | - | - | - | - | - | - | - |
| 79 | 586 - Metering | - | - | - | - | - | - | - | - | - | - | - |
| 80 | 587 - Customer Installations | - | - | - | - | - | - | - | - | - | - | - |
| 81 | 588 - Miscellaneous | - | - | - | - | - | - | - | - | - | - | 2 |
| 82 | 589 - Rents | - | - | - | - | - | - | - | - | - | - | - |
| 83 | Subtotal Distribution - Operation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (5) | \$ 2 |

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

COST OF SERVICE STUDY
Statement H

| (a) | (b) | (n) | (o) | (p) | (q) | (r) | (s) | (t) | (u) | (v) | (w) | (x) |
|----------|-------------------------------------------------------------------|------------------------------------------------|------------------------------------|-----------------------------------------------|----------------------------------------------|-----------------------------------------------|-------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------|-------------------------------|------------------------------------------------|
| Line No. | Account and Description | H-13: Regulatory Commission Expense Adjustment | H-14: FERC Fees Expense Adjustment | H-15: Steam Generation O&M Expense Adjustment | H-16: Wind Generation O&M Expense Adjustment | H-17: Other Generation O&M Expense Adjustment | H-18: Generation Major Maintenance Expense Adjustment | H-19: Gillette Energy Complex Shared Facilities Adjustment | H-20: Gillette Energy Complex Common Allocations Adjustment | H-21: Removal of Shared Turbine Expenses | H-22: GDPM Expense Adjustment | H-23: Vegetation Management Expense Adjustment |
| 124 | | | | | | | | | | | | |
| 125 | Administrative and General Expenses | | | | | | | | | | | |
| 126 | Administrative and General Expenses - Operation | | | | | | | | | | | |
| 127 | 920 - Administrative and general salaries | - | - | - | - | - | - | - | - | - | 1,258 | - |
| 128 | 921 - Office supplies and expenses | - | - | - | (54) | (1,170) | - | - | (28,885) | - | - | - |
| 129 | 922 - Administrative expenses transferred - Credit | - | - | - | - | (2,285) | - | - | - | - | - | - |
| 130 | 923 - Outside services employed | - | - | (17,177) | (70,617) | (24,313) | - | - | (6,023) | - | - | - |
| 131 | 924 - Property insurance | - | - | - | - | - | - | - | - | - | - | - |
| 132 | 925 - Injuries and damages | - | - | (62,217) | - | - | - | - | - | - | - | - |
| 133 | 926 - Employee pensions and benefits | - | - | - | - | (483) | - | - | - | - | - | - |
| 134 | 928 - Regulatory commission expenses | 89,965 | (726,933) | - | - | - | - | - | - | - | - | - |
| 135 | 929 - Duplicate Charges | - | - | - | - | - | - | - | - | - | - | - |
| 136 | 930.1 - General advertising expenses | - | - | - | - | - | - | - | - | - | - | - |
| 137 | 930.2 - Miscellaneous general expenses | - | - | - | - | - | - | - | 1,985 | - | - | - |
| 138 | 931 - Rents | - | - | - | - | - | - | - | - | - | - | - |
| 139 | Subtotal Administrative and General Expenses - Operation | \$ 89,965 | \$ (726,933) | \$ (79,394) | \$ (70,670) | \$ (28,251) | \$ - | \$ - | \$ (32,922) | \$ - | \$ 1,258 | \$ - |
| 140 | | | | | | | | | | | | |
| 141 | Administrative and General Expenses - Maintenance | | | | | | | | | | | |
| 142 | 935 - Maintenance of general plant | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Subtotal Administrative and General Expenses - Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 144 | | | | | | | | | | | | |
| 145 | Total Administrative and General Expenses | \$ 89,965 | \$ (726,933) | \$ (79,394) | \$ (70,670) | \$ (28,251) | \$ - | \$ - | \$ (32,922) | \$ - | \$ 1,258 | \$ - |
| 146 | | | | | | | | | | | | |
| 147 | Total Operating & Maintenance Expense | \$ 89,965 | \$ (726,933) | \$ (738,631) | \$ 293,307 | \$ (969,961) | \$ 2,112,874 | \$ 288,060 | \$ (93,782) | \$ (1,785,952) | \$ 81,701 | \$ 216,781 |

| BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY | | COST OF SERVICE STUDY | | | | | COST OF SERVICE STUDY | | |
|----------------------------------------------------|------------------------------------------------|-------------------------------------------------|-----------------------------------------------|---------------------------------------------------|---------------------------------------------|----------------------------------------------|-----------------------|----------------|--|
| OPERATING AND MAINTENANCE EXPENSES | | Statement H | | | | | Statement H | | |
| FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026 | | | | | | | | | |
| (a) | (b) | (y) | (z) | (aa) | (ab) | (ac) | (ad) | (ae) | |
| Line No. | Account and Description | H-24: Demand Side Management Expense Adjustment | H-25: Economic Development Expense Adjustment | H-26: Third Party Line Locator Expense Adjustment | H-27: Customer Education Expense Adjustment | H-28: Removal of CUS and DC Tie O&M Expenses | Total Adjustments | Adjusted Total | |
| 1 | Operation and Maintenance Expenses | | | | | | | | |
| 2 | Production Expenses | | | | | | | | |
| 3 | Steam Production - Operation | | | | | | | | |
| 4 | 500 - Supervision & Engineering | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 22,690 | \$ 1,716,399 | |
| 5 | 501 - Fuel | - | - | - | - | - | (21,415,913) | - | |
| 6 | 502 - Steam Expense | - | - | - | - | - | 348,482 | 1,527,291 | |
| 7 | 505 - Electric Expense | - | - | - | - | - | 127,833 | 784,674 | |
| 8 | 506 - Miscellaneous | - | - | - | - | - | 54,256 | 1,424,159 | |
| 9 | 507 - Rents | - | - | - | - | - | 324,171 | 4,139,504 | |
| 10 | Subtotal Steam Production - Operation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (20,538,480) | \$ 9,592,028 | |
| 11 | | | | | | | | | |
| 12 | Steam Production - Maintenance | | | | | | | | |
| 13 | 510 - Supervision & Engineering | - | - | - | - | - | 355,758 | 1,029,065 | |
| 14 | 511 - Structures | - | - | - | - | - | (32,986) | 754,751 | |
| 15 | 512 - Boilers | - | - | - | - | - | 2,966,242 | 8,086,868 | |
| 16 | 513 - Electric Plant | - | - | - | - | - | 133,699 | 2,044,336 | |
| 17 | 514 - Miscellaneous Plant | - | - | - | - | - | (75,745) | 64,249 | |
| 18 | Subtotal Steam Production - Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,346,968 | \$ 11,979,268 | |
| 19 | | | | | | | | | |
| 20 | Other Production - Operation | | | | | | | | |
| 21 | 546 - Operation Supervision & Engineering | - | - | - | - | - | 44,654 | 1,030,779 | |
| 22 | 547 - Fuel | - | - | - | - | - | (16,839,397) | - | |
| 23 | 548 - Generation Expense | - | - | - | - | - | (185,912) | 972,375 | |
| 24 | 549 - Miscellaneous | - | - | - | - | - | (103,778) | 238,658 | |
| 25 | 550 - Other Generation Rents | - | - | - | - | - | (1,763,037) | 533,852 | |
| 26 | Subtotal Other Production - Operation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (18,847,469) | \$ 2,775,664 | |
| 27 | | | | | | | | | |
| 28 | Other Production - Maintenance | | | | | | | | |
| 29 | 551 - Supervision & Engineering | - | - | - | - | - | 76,666 | 77,013 | |
| 30 | 552 - Structures | - | - | - | - | - | - | - | |
| 31 | 553 - Electric Plant | - | - | - | - | - | (1,841,228) | 2,274,401 | |
| 32 | 554 - Miscellaneous Plant | - | - | - | - | - | 9,096 | 53,065 | |
| 33 | 556 - System Control & Load Dispatch | - | - | - | - | - | 155,250 | 1,407,808 | |
| 34 | Subtotal Other Production - Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (1,600,216) | \$ 3,812,288 | |
| 35 | | | | | | | | | |
| 36 | Other Power Supply | | | | | | | | |
| 37 | 555 - Purchased Power - Energy | - | - | - | - | - | (40,621,828) | (0) | |
| 38 | 555 - Purchased Power - Renewable Ready | - | - | - | - | - | (3,760,210) | 0 | |
| 39 | 557 - Other Expenses | - | - | - | - | - | (103) | 25 | |
| 40 | Subtotal Other Power Supply | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (44,382,140) | \$ 25 | |

| BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY | | COST OF SERVICE STUDY | | | | | COST OF SERVICE STUDY | | |
|----------------------------------------------------|---------------------------------------------|-------------------------------------------------|-----------------------------------------------|---------------------------------------------------|---------------------------------------------|----------------------------------------------|-----------------------|----------------|--|
| OPERATING AND MAINTENANCE EXPENSES | | Statement H | | | | | Statement H | | |
| FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026 | | | | | | | | | |
| (a) | (b) | (y) | (z) | (aa) | (ab) | (ac) | (ad) | (ae) | |
| Line No. | Account and Description | H-24: Demand Side Management Expense Adjustment | H-25: Economic Development Expense Adjustment | H-26: Third Party Line Locator Expense Adjustment | H-27: Customer Education Expense Adjustment | H-28: Removal of CUS and DC Tie O&M Expenses | Total Adjustments | Adjusted Total | |
| 41 | | | | | | | | | |
| 42 | Wind Production | | | | | | | | |
| 43 | 558 - Operations & Maintenance | - | - | - | - | - | 443,769 | 934,349 | |
| 44 | Subtotal Wind Production | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 443,769 | \$ 934,349 | |
| 45 | | | | | | | | | |
| 46 | Total Production Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (81,577,570) | \$ 29,093,622 | |
| 47 | | | | | | | | | |
| 48 | Transmission Expenses | | | | | | | | |
| 49 | Transmission - Operation | | | | | | | | |
| 50 | 560 - Supervision & Engineering | - | - | - | - | (566,903) | (457,778) | 90,423 | |
| 51 | 561 - Load Dispatch | - | - | - | - | (3,723,802) | (3,559,199) | 27,504 | |
| 52 | 562 - Station Equipment | - | - | - | - | (429,425) | (387,509) | (2,981) | |
| 53 | 563 - Overhead Lines | - | - | - | - | (1,119) | (4,066) | 179 | |
| 54 | 564 - Underground Lines | - | - | - | - | - | - | - | |
| 55 | 565 - Transmission of Electricity by Others | - | - | - | - | - | (25,885,201) | 0 | |
| 56 | 566 - Miscellaneous | - | - | - | - | (996,780) | (640,580) | 158,990 | |
| 57 | 567 - Rents | - | - | - | - | (64,275) | (64,275) | 10,252 | |
| 58 | Subtotal Transmission - Operation | \$ - | \$ - | \$ - | \$ - | \$ (5,782,303) | \$ (30,998,607) | \$ 284,367 | |
| 59 | | | | | | | | | |
| 60 | Transmission - Maintenance | | | | | | | | |
| 61 | 568 - Supervision & Engineering | - | - | - | - | - | - | - | |
| 62 | 569 - Structures | - | - | - | - | (62,639) | (20,803) | 9,991 | |
| 63 | 570 - Station Equipment | - | - | - | - | (162,104) | (149,277) | 28,588 | |
| 64 | 571 - Overhead Lines | - | - | - | - | (174,164) | (68,892) | 27,780 | |
| 65 | 572 - Underground Lines | - | - | - | - | - | - | - | |
| 66 | 575 - SPP/WEIS Administrative Costs | - | - | - | - | - | (151,217) | - | |
| 67 | Subtotal Transmission - Maintenance | \$ - | \$ - | \$ - | \$ - | \$ (398,907) | \$ (390,189) | \$ 66,360 | |
| 68 | | | | | | | | | |
| 69 | Total Transmission Expense | \$ - | \$ - | \$ - | \$ - | \$ (6,181,211) | \$ (31,388,796) | \$ 350,727 | |
| 70 | | | | | | | | | |
| 71 | Distribution Expenses | | | | | | | | |
| 72 | Distribution - Operations | | | | | | | | |
| 73 | 580 - Supervision | - | - | - | - | - | 176,376 | 1,320,650 | |
| 74 | 581 - Load Dispatch | - | - | - | - | - | 35,772 | 614,371 | |
| 75 | 582 - Station Equipment | - | - | - | - | - | 120,415 | 740,941 | |
| 76 | 583 - Overhead Lines | - | - | - | - | - | 99,142 | 459,470 | |
| 77 | 584 - Underground Lines | - | - | 394,097 | - | - | 416,415 | 917,988 | |
| 78 | 585 - Street Lighting | - | - | - | - | - | 19,166 | 59,107 | |
| 79 | 586 - Metering | - | - | - | - | - | 139,955 | 764,424 | |
| 80 | 587 - Customer Installations | - | - | - | - | - | 146,072 | 656,940 | |
| 81 | 588 - Miscellaneous | - | - | - | - | - | 163,734 | 2,382,271 | |
| 82 | 589 - Rents | - | - | - | - | - | - | 9,659 | |
| 83 | Subtotal Distribution - Operation | \$ - | \$ - | \$ 394,097 | \$ - | \$ - | \$ 1,317,048 | \$ 7,925,821 | |

| BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY | | COST OF SERVICE STUDY | | | | | COST OF SERVICE STUDY | | |
|----------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|---------------------------------------------------|---------------------------------------------|----------------------------------------------|-----------------------|----------------|--|
| OPERATING AND MAINTENANCE EXPENSES | | Statement H | | | | | Statement H | | |
| FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026 | | | | | | | | | |
| (a) | (b) | (y) | (z) | (aa) | (ab) | (ac) | (ad) | (ae) | |
| Line No. | Account and Description | H-24: Demand Side Management Expense Adjustment | H-25: Economic Development Expense Adjustment | H-26: Third Party Line Locator Expense Adjustment | H-27: Customer Education Expense Adjustment | H-28: Removal of CUS and DC Tie O&M Expenses | Total Adjustments | Adjusted Total | |
| 84 | | | | | | | | | |
| 85 | Distribution - Maintenance | | | | | | | | |
| 86 | 590 - Supervision | - | - | - | - | - | 17,420 | 24,067 | |
| 87 | 591 - Structures | - | - | - | - | - | - | - | |
| 88 | 592 - Station Equipment | - | - | - | - | - | 33,849 | 323,939 | |
| 89 | 593 - Overhead Lines | - | - | - | - | - | 470,157 | 6,605,263 | |
| 90 | 594 - Underground Lines | - | - | - | - | - | 83,440 | 448,481 | |
| 91 | 595 - Transformers | - | - | - | - | - | 19,344 | 109,005 | |
| 92 | 596 - Street Lighting | - | - | - | - | - | 5,673 | 28,290 | |
| 93 | 597 - Metering | - | - | - | - | - | 756 | 6,415 | |
| 94 | 598 - Miscellaneous | - | - | - | - | - | 106 | 609 | |
| 95 | Subtotal Distribution - Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 630,747 | \$ 7,546,069 | |
| 96 | | | | | | | | | |
| 97 | Total Distribution Expense | \$ - | \$ - | \$ 394,097 | \$ - | \$ - | \$ 1,947,794 | \$ 15,471,890 | |
| 98 | | | | | | | | | |
| 99 | Customer Accounts and Service Expenses | | | | | | | | |
| 100 | Customer Accounts Expenses | | | | | | | | |
| 101 | 901 - Supervision | - | - | - | - | - | 24,743 | 109,095 | |
| 102 | 902 - Meter reading expenses | - | - | - | - | - | 71,328 | 171,906 | |
| 103 | 903 - Customer records and collection expenses | - | - | - | - | - | 53,710 | 1,237,198 | |
| 104 | 904 - Uncollectible accounts | - | - | - | - | - | 90,169 | 458,328 | |
| 105 | 905 - Miscellaneous customer accounts expenses | - | - | - | - | - | 38,016 | 345,954 | |
| 106 | Subtotal Customer Accounts Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 277,967 | \$ 2,322,481 | |
| 107 | | | | | | | | | |
| 108 | Customer Service Expenses | | | | | | | | |
| 109 | 907 - Supervision | - | - | - | - | - | 16,421 | 66,744 | |
| 110 | 908 - Customer assistance expenses | 347,650 | - | - | 125,000 | - | 213,780 | 1,015,202 | |
| 111 | 909 - Informational and instructional advertising expenses | - | - | - | - | - | (301) | 16,509 | |
| 112 | 910 - Miscellaneous customer service and informational expenses | - | - | - | - | - | 9,142 | 9,637 | |
| 113 | Subtotal Customer Service Expenses | \$ 347,650 | \$ - | \$ - | \$ 125,000 | \$ - | \$ 239,042 | \$ 1,108,091 | |
| 114 | | | | | | | | | |
| 115 | Total Customer Accounts and Service Expenses | \$ 347,650 | \$ - | \$ - | \$ 125,000 | \$ - | \$ 517,009 | \$ 3,430,573 | |
| 116 | | | | | | | | | |
| 117 | Sales Expenses | | | | | | | | |
| 118 | Sales Expenses - Operation | | | | | | | | |
| 119 | 911 - Supervision | - | - | - | - | - | - | - | |
| 120 | 912 - Demonstrating and selling expenses | - | - | - | - | - | (3,532) | 1,916 | |
| 121 | 913 - Advertising expenses | - | - | - | - | - | (23) | 52 | |
| 122 | 916 - Miscellaneous sales expenses | - | - | - | - | - | - | - | |
| 123 | Subtotal Sales Expenses - Operation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (3,555) | \$ 1,967 | |

| BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY | | COST OF SERVICE STUDY | | | | | COST OF SERVICE STUDY | | |
|----------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|---------------------------------------------------|---------------------------------------------|----------------------------------------------|-----------------------|----------------|--|
| OPERATING AND MAINTENANCE EXPENSES | | Statement H | | | | | Statement H | | |
| FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026 | | | | | | | | | |
| (a) | (b) | (y) | (z) | (aa) | (ab) | (ac) | (ad) | (ae) | |
| Line No. | Account and Description | H-24: Demand Side Management Expense Adjustment | H-25: Economic Development Expense Adjustment | H-26: Third Party Line Locator Expense Adjustment | H-27: Customer Education Expense Adjustment | H-28: Removal of CUS and DC Tie O&M Expenses | Total Adjustments | Adjusted Total | |
| 124 | | | | | | | | | |
| 125 | Administrative and General Expenses | | | | | | | | |
| 126 | Administrative and General Expenses - Operation | | | | | | | | |
| 127 | 920 - Administrative and general salaries | - | - | - | - | (2,312,244) | 1,016,882 | 15,177,959 | |
| 128 | 921 - Office supplies and expenses | - | - | - | - | (568,370) | (481,577) | 3,730,874 | |
| 129 | 922 - Administrative expenses transferred - Credit | - | - | - | - | 448,780 | 446,494 | (2,945,864) | |
| 130 | 923 - Outside services employed | - | - | - | - | (388,344) | (597,633) | 2,549,153 | |
| 131 | 924 - Property insurance | - | - | - | - | (284,188) | 601,648 | 1,865,460 | |
| 132 | 925 - Injuries and damages | - | - | - | - | (676,575) | 894,427 | 4,441,149 | |
| 133 | 926 - Employee pensions and benefits | - | - | - | - | (1,100,703) | 928,460 | 7,225,199 | |
| 134 | 928 - Regulatory commission expenses | - | - | - | - | (115,489) | (397,275) | 758,089 | |
| 135 | 929 - Duplicate Charges | - | - | - | - | 96,477 | 96,477 | (633,289) | |
| 136 | 930.1 - General advertising expenses | - | - | - | - | (1,831) | (426,608) | 12,019 | |
| 137 | 930.2 - Miscellaneous general expenses | - | 4,127 | - | - | (136,062) | (129,278) | 893,131 | |
| 138 | 931 - Rents | - | - | - | - | (230,055) | (99,876) | 1,510,121 | |
| 139 | Subtotal Administrative and General Expenses - Operation | \$ - | \$ 4,127 | \$ - | \$ - | \$ (5,268,604) | \$ 1,852,139 | \$ 34,584,002 | |
| 140 | | | | | | | | | |
| 141 | Administrative and General Expenses - Maintenance | | | | | | | | |
| 142 | 935 - Maintenance of general plant | - | - | - | - | - | 199,065 | 3,579,584 | |
| 143 | Subtotal Administrative and General Expenses - Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 199,065 | \$ 3,579,584 | |
| 144 | | | | | | | | | |
| 145 | Total Administrative and General Expenses | \$ - | \$ 4,127 | \$ - | \$ - | \$ (5,268,604) | \$ 2,051,204 | \$ 38,163,586 | |
| 146 | | | | | | | | | |
| 147 | Total Operating & Maintenance Expense | \$ 347,650 | \$ 4,127 | \$ 394,097 | \$ 125,000 | \$ (11,449,815) | \$ (108,453,914) | \$ 86,512,365 | |

| Account based | GL Unit | Unit | Item | Descr | Item Status | Dt | Status Current | Last Date | Last Prvy | Qty On Hand | Reorder Pt | Max Qty | Cost Elmnt | Ave Cost | EXTENDED COST | Stock Type |
|---------------|---------|-------|----------|--------------------------------|-------------|------------|----------------|-----------|------------|-------------|------------|---------|------------|------------|---------------|------------|
| 154000 | 50501 | SDRCM | 00520004 | ARRESTER, VLV | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 4472.4400 | 4,472.44 | CS |
| 154000 | 50501 | SDRCM | 00582080 | CAPACITOR, 200KVAR 20800 VOLTS | | 2/1/2016 | 1 | | 2/5/2016 | 0.0000 | 0.0000 | 0.0000 | 100 | 386.5000 | - | NORM |
| 154000 | 50501 | SDRCM | 00810010 | MOTOR, UNIVERSAL 120 V | | 1/1/1901 | 1 | 45266 | 5/24/2024 | 1.0000 | 1.0000 | 1.0000 | 100 | 801.0000 | 801.00 | NORM |
| 154000 | 50501 | SDRCM | 00880023 | SLING, CLAMPING | | 1/1/1901 | 1 | | 11/1/2022 | 2.0000 | 1.0000 | 1.0000 | 100 | 186.2000 | 372.40 | CS |
| 154000 | 50501 | SDRCM | 00885700 | FILTER, BNK 27/27 XFMR | | 1/1/1901 | 1 | 45617 | 12/10/2024 | 16.0000 | 12.0000 | 16.0000 | 100 | 783.1190 | 12,529.90 | NORM |
| 154000 | 50501 | SDRCM | 02140128 | BEARING, D-END | | 1/1/1901 | 1 | 41866 | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 35.0000 | 70.00 | CS |
| 154000 | 50501 | SDRCM | 02140131 | BEARING, N-END | | 1/1/1901 | 1 | 42725 | 9/27/2019 | 2.0000 | 1.0000 | 1.0000 | 100 | 241.3333 | 482.67 | CS |
| 154000 | 50501 | SDRCM | 02140132 | BEARING, D-END | | 1/1/1901 | 1 | | 7/29/2010 | 8.0000 | 1.0000 | 1.0000 | 100 | 46.7500 | 374.00 | CS |
| 154000 | 50501 | SDRCM | 02140135 | BEARING, N-END | | 1/1/1901 | 1 | | 7/29/2010 | 4.0000 | 1.0000 | 1.0000 | 100 | 109.5000 | 438.00 | CS |
| 154000 | 50501 | SDRCM | 02180024 | BLOCK, TERMINAL | | 1/1/1901 | 1 | | 7/29/2010 | 50.0000 | 1.0000 | 1.0000 | 100 | 2.6200 | 131.00 | CS |
| 154000 | 50501 | SDRCM | 02180025 | BLOCK, TERMINAL | | 1/1/1901 | 1 | | 7/29/2010 | 50.0000 | 1.0000 | 1.0000 | 100 | 1.7400 | 87.00 | CS |
| 154000 | 50501 | SDRCM | 02180029 | BLOCK, TERMINAL | | 1/1/1901 | 1 | | 7/29/2010 | 50.0000 | 1.0000 | 1.0000 | 100 | 9.2500 | 462.50 | CS |
| 154000 | 50501 | SDRCM | 02180030 | BLOCK, TERMINAL | | 1/1/1901 | 1 | | 7/29/2010 | 50.0000 | 1.0000 | 1.0000 | 100 | 0.8900 | 44.50 | CS |
| 154000 | 50501 | SDRCM | 02180031 | BLOCK, TERMINAL | | 1/1/1901 | 1 | | 7/29/2010 | 10.0000 | 1.0000 | 1.0000 | 100 | 0.8100 | 8.10 | CS |
| 154000 | 50501 | SDRCM | 02180032 | BLOCK, TERMINAL | | 1/1/1901 | 1 | | 7/29/2010 | 25.0000 | 1.0000 | 1.0000 | 100 | 5.0800 | 127.00 | CS |
| 154000 | 50501 | SDRCM | 02180033 | BLOCK, FUSE TERMINAL | | 1/1/1901 | 1 | | 7/29/2010 | 10.0000 | 1.0000 | 1.0000 | 100 | 3.2300 | 32.30 | CS |
| 154000 | 50501 | SDRCM | 02180064 | BLOCK, MARKING FOR TERMINAL | | 1/1/1901 | 1 | | 7/29/2010 | 100.0000 | 1.0000 | 1.0000 | 100 | 0.2100 | 21.00 | CS |
| 154000 | 50501 | SDRCM | 02180068 | BLOCK, MARKING FOR TERMINAL | | 1/1/1901 | 1 | | 7/29/2010 | 100.0000 | 1.0000 | 1.0000 | 100 | 0.2200 | 22.00 | CS |
| 154000 | 50501 | SDRCM | 02180521 | BRUSHES, CARBON, SET OF 2 | | 2/24/2024 | 1 | | 4/23/2024 | 6.0000 | 4.0000 | 6.0000 | 100 | 184.0000 | 1,104.00 | NORM |
| 154000 | 50501 | SDRCM | 02180522 | BEVEL, STRAIGHT | | 2/24/2024 | 1 | | 3/20/2024 | 3.0000 | 2.0000 | 3.0000 | 100 | 331.0000 | 993.00 | NORM |
| 154000 | 50501 | SDRCM | 02230149 | BREAKER, CIRCUIT, MINIATURE | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 40.0000 | 40.00 | CS |
| 154000 | 50501 | SDRCM | 02230150 | BREAKER, CIRCUIT, MINIATURE | | 1/1/1901 | 1 | | 7/29/2010 | 4.0000 | 1.0000 | 1.0000 | 100 | 81.8900 | 327.56 | CS |
| 154000 | 50501 | SDRCM | 02230151 | BREAKER, CIRCUIT, MINIATURE | | 1/1/1901 | 1 | | 7/29/2010 | 10.0000 | 1.0000 | 1.0000 | 100 | 57.9500 | 579.50 | CS |
| 154000 | 50501 | SDRCM | 02230152 | BREAKER, CIRCUIT, MINIATURE | | 1/1/1901 | 1 | | 11/1/2022 | 1.0000 | 0.0000 | 0.0000 | 100 | 142.3600 | 142.36 | CS |
| 154000 | 50501 | SDRCM | 02230157 | MCCB | | 1/1/1901 | 1 | | 8/25/2021 | 1.0000 | 1.0000 | 1.0000 | 100 | 0.0100 | 0.01 | CS |
| 154000 | 50501 | SDRCM | 02230162 | BUSHING, BREAKER CIRCUIT 242 P | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 4389.4200 | 4,389.42 | CS |
| 154000 | 50501 | SDRCM | 02230163 | BUSHING, BREAKER CIRCUIT LTB24 | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 8400.0000 | 8,400.00 | CS |
| 154000 | 50501 | SDRCM | 02280064 | BUSHING, WALL, COMMON FOR AC/D | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 4886.0000 | 4,886.00 | CS |
| 154000 | 50501 | SDRCM | 02280065 | BUSHING, NEUTRAL, GOB 550/800 | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1537.0000 | 1,537.00 | CS |
| 154000 | 50501 | SDRCM | 02280066 | BUSHING, HI-VOLTAGE SIDE | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 10456.6900 | 10,456.69 | CS |
| 154000 | 50501 | SDRCM | 02280067 | BUSHING, NEUTRAL | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1537.0100 | 1,537.01 | CS |
| 154000 | 50501 | SDRCM | 02280068 | BUSHING, LOW VOLTAGE SIDE | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 8188.9800 | 8,188.98 | CS |
| 154000 | 50501 | SDRCM | 02330003 | BREATHER, DEHYDRATING | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1285.0400 | 1,285.04 | CS |
| 154000 | 50501 | SDRCM | 02330009 | BREATHER, SILICA GEL | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 907.0100 | 907.01 | CS |
| 154000 | 50501 | SDRCM | 02330010 | BREATHER, DEHYDRATING | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1285.0400 | 1,285.04 | CS |
| 154000 | 50501 | SDRCM | 02340099 | BOARD, COMPUTER | | 1/1/1901 | 1 | 42600 | 40388 | 0.0000 | 0.0000 | 0.0000 | 100 | 162.0000 | - | NORM |
| 154000 | 50501 | SDRCM | 02340100 | BOARD, CONTACT, FOR PS801 SIGN | | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 104.3000 | 208.60 | CS |
| 154000 | 50501 | SDRCM | 02340101 | BOARD, BUS CONNECTION | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 358.1700 | 358.17 | CS |
| 154000 | 50501 | SDRCM | 02340107 | BOARD, AC VOLTAGE MEASUREMENT | | 1/1/1901 | 1 | | 40388 | 3.0000 | 1.0000 | 1.0000 | 100 | 481.8100 | 1,445.43 | CS |
| 154000 | 50501 | SDRCM | 02340108 | BOARD, AC VOLTAGE MEASUREMENT | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 426.0000 | 426.00 | CS |
| 154000 | 50501 | SDRCM | 02340109 | BOARD, AC CURRENT MEASUREMENT | | 1/1/1901 | 1 | | 7/29/2010 | 6.0000 | 1.0000 | 1.0000 | 100 | 173.5600 | 1,041.36 | CS |
| 154000 | 50501 | SDRCM | 02340110 | BOARD, VOLTAGE DIVIDER | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 58.3100 | 58.31 | CS |
| 154000 | 50501 | SDRCM | 02340111 | BOARD, AC CURRENT MEASUREMENT | | 1/1/1901 | 1 | 42403 | 3/7/2016 | 1.0000 | 1.0000 | 1.0000 | 100 | 312.9000 | 312.90 | CS |
| 154000 | 50501 | SDRCM | 02340112 | BOARD, SWITCH CONTROL | | 1/1/1901 | 1 | 44866 | 7/15/2019 | 3.0000 | 3.0000 | 3.0000 | 100 | 1205.8300 | 3,617.49 | CS |
| 154000 | 50501 | SDRCM | 02340113 | BOARD, 110 V DIGITAL INPUT | | 11/27/2024 | 1 | 45241 | 4/5/2016 | 4.0000 | 0.0000 | 0.0000 | 100 | 633.2350 | 2,532.94 | CS |
| 154000 | 50501 | SDRCM | 02340114 | BOARD, FOR PS820 SIGNAL, CONTA | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 157.7400 | 157.74 | CS |
| 154000 | 50501 | SDRCM | 02340115 | BOARD, ISOLATED ANALOG MEASURI | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 323.5000 | 323.50 | CS |
| 154000 | 50501 | SDRCM | 02340116 | BOARD, ISOLATED ANALOG MEASURI | | 1/1/1901 | 1 | 42403 | 11/1/2022 | 3.0000 | 1.0000 | 2.0000 | 100 | 1378.7070 | 4,136.12 | CS |
| 154000 | 50501 | SDRCM | 02340117 | BOARD, INPUT, FOR PT100, 4-20M | | 1/1/1901 | 1 | 44866 | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 312.6000 | 312.60 | CS |
| 154000 | 50501 | SDRCM | 02340119 | BOARD, DIGITAL OUTPUT | | 1/1/1901 | 1 | | 11/1/2022 | 5.0000 | 1.0000 | 1.0000 | 100 | 115.1900 | 575.95 | CS |
| 154000 | 50501 | SDRCM | 02340123 | BOARD, CONTROL VLV | | 1/1/1901 | 1 | 42436 | 11/1/2022 | 10.0000 | 1.0000 | 1.0000 | 100 | 1014.1800 | 10,141.80 | CS |
| 154000 | 50501 | SDRCM | 02340125 | UNIT, BUS CONNECTION | | 1/1/1901 | 1 | | 7/29/2010 | 4.0000 | 1.0000 | 1.0000 | 100 | 115.7600 | 463.04 | CS |
| 154000 | 50501 | SDRCM | 02340128 | UNIT, BUS END TERMINATION | | 1/1/1901 | 1 | | 7/29/2010 | 29.0000 | 1.0000 | 1.0000 | 100 | 0.5400 | 15.66 | CS |
| 154000 | 50501 | SDRCM | 02340129 | UNIT, VLV CONTROL CENTRAL | | 1/1/1901 | 1 | 42436 | 12/21/2016 | 2.0000 | 1.0000 | 1.0000 | 100 | 468.9100 | 937.82 | CS |
| 154000 | 50501 | SDRCM | 02340130 | AC CURRENT MEASURING | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 312.8900 | 312.89 | CS |
| 154000 | 50501 | SDRCM | 02340470 | BOARD, PRINTED CIRCUIT, HOLDER | | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 24.6900 | 49.38 | CS |
| 154000 | 50501 | SDRCM | 02390008 | CAPACITOR | | 1/1/1901 | 1 | | 7/29/2010 | 7.0000 | 1.0000 | 1.0000 | 100 | 68.0300 | 476.21 | CS |
| 154000 | 50501 | SDRCM | 02390010 | CAPACITOR | | 1/1/1901 | 1 | | 7/29/2010 | 7.0000 | 1.0000 | 1.0000 | 100 | 80.8800 | 566.16 | CS |
| 154000 | 50501 | SDRCM | 02390033 | CAPACITOR | | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 9.4500 | 18.90 | CS |
| 154000 | 50501 | SDRCM | 02390034 | CAPACITOR, UNITS | | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 10.8800 | 21.76 | CS |
| 154000 | 50501 | SDRCM | 02390035 | CAPACITOR, UNITS | | 1/1/1901 | 1 | 44866 | 7/29/2010 | 11.0000 | 1.0000 | 1.0000 | 100 | 834.6500 | 9,181.15 | CS |
| 154000 | 50501 | SDRCM | 02390036 | BUSHING, S FOR FILTER RESISTOR | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 897.6000 | 897.60 | CS |
| 154000 | 50501 | SDRCM | 02390037 | CAPACITOR, UNITS, FOR HP3 HARM | | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 1007.8700 | 2,015.74 | CS |
| 154000 | 50501 | SDRCM | 02390038 | CAPACITOR, UNITS, FOR 24/36 HA | | 1/1/1901 | 1 | 41816 | 12/21/2016 | 2.0000 | 1.0000 | 1.0000 | 100 | 1007.8700 | 2,015.74 | CS |
| 154000 | 50501 | SDRCM | 02390039 | CAPACITOR, UNITS, FOR 11/13 HA | | 1/1/1901 | 1 | 43585 | 3/7/2016 | 12.0000 | 4.0000 | 15.0000 | 100 | 4088.0000 | 49,056.00 | CS |
| 154000 | 50501 | SDRCM | 02390040 | CAPACITOR, UNITS, FOR 24/36 HA | | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 897.6000 | 897.60 | CS |
| 154000 | 50501 | SDRCM | 02390041 | CAPACITOR, UNITS, FOR 11/13 HA | | 1/1/1901 | 1 | 44839 | 5/18/2023 | 4.0000 | 1.0000 | 2.0000 | 100 | 4681.6500 | 18,726.60 | CS |
| 154000 | 50501 | SDRCM | 02390042 | CAPACITOR, AC PLC FILTER, UNIT | | 1/1/1901 | 1 | 44839 | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 419.9500 | 839.90 | CS |
| 154000 | 50501 | SDRCM | 02390043 | CAPACITOR, PLC FILTER, TUNING | | 1/1/1901 | 1 | 44866 | 8/18/2023 | 1.0000 | 1.0000 | 1.0000 | 100 | 7994.0000 | 7,994.00 | CS |
| 154000 | 50501 | SDRCM | 02430006 | CONVERTER, MEDIA | | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 356.6700 | 7 | |

| Account based | GL Unit | Unit | Item | Descr | Item Status Dt | Status Current | Last Date | Last Prvy | Qty On Hand | Reorder Pt | Max Qty | Cost Elmnt | Ave Cost | EXTENDED COST | Stock Type |
|---------------|---------|-------|----------|--------------------------------|----------------|----------------|-----------|-----------|-------------|------------|----------|------------|------------|---------------|------------|
| 154000 | 50501 | SDRCM | 02430008 | CONVERTER, DC/DC | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 43.5900 | 87.18 | CS |
| 154000 | 50501 | SDRCM | 02430009 | SWITCH OVER UNIT, TCOM | 1/1/1901 | 1 | | 7/29/2010 | 4,000.00 | 1,000.00 | 1,000.00 | 100 | 63.0000 | 252.00 | CS |
| 154000 | 50501 | SDRCM | 02430067 | POWER SUPPLY | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 46.4900 | 92.98 | CS |
| 154000 | 50501 | SDRCM | 02430068 | BACKPLANE, VC | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 121.0600 | 121.06 | CS |
| 154000 | 50501 | SDRCM | 02430069 | CONVERTER, DC/DC | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 730.7100 | 730.71 | CS |
| 154000 | 50501 | SDRCM | 02430070 | CONVERTER, DC/DC | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 503.9400 | 503.94 | CS |
| 154000 | 50501 | SDRCM | 02430071 | FRAMEWORK | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 478.5000 | 957.00 | CS |
| 154000 | 50501 | SDRCM | 02430072 | FRAMEWORK | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 459.8900 | 919.78 | CS |
| 154000 | 50501 | SDRCM | 02430073 | FRAMEWORK, VC | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 886.1700 | 886.17 | CS |
| 154000 | 50501 | SDRCM | 02430074 | CARD, ISA | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 15.7600 | 15.76 | CS |
| 154000 | 50501 | SDRCM | 02430075 | UNIT, CONNECTION | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 1.8900 | 3.78 | CS |
| 154000 | 50501 | SDRCM | 02430076 | SUPPLY, DC | 1/1/1901 | 1 | 42600 | 7/29/2010 | 0.0000 | 0.0000 | 0.0000 | 100 | 32.0000 | - | NORM |
| 154000 | 50501 | SDRCM | 02430077 | MODEM | 1/1/1901 | 1 | 42600 | 7/29/2010 | 0.0000 | 0.0000 | 0.0000 | 100 | 63.0000 | - | NORM |
| 154000 | 50501 | SDRCM | 02500001 | CLIP, CONNECTOR RETENTION | 1/1/1901 | 1 | 42436 | 2/3/2016 | 3,000.00 | 1,000.00 | 1,000.00 | 100 | 3.7300 | 11.19 | CS |
| 154000 | 50501 | SDRCM | 02530196 | COIL, HP 24/36 UPPER REACTOR, | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 4496.7100 | 4,496.71 | CS |
| 154000 | 50501 | SDRCM | 02530197 | COIL, DT 11/13, UPPER REACTOR, | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 16066.6400 | 16,066.64 | CS |
| 154000 | 50501 | SDRCM | 02530198 | COIL, DT 11/13, LOWER REACTOR, | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 8993.4200 | 8,993.42 | CS |
| 154000 | 50501 | SDRCM | 02530199 | COIL, HP 24/36 LOWER REACTOR, | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 3804.9100 | 3,804.91 | CS |
| 154000 | 50501 | SDRCM | 02530200 | COIL, HP3 REACTOR, WITHOUT INS | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 37472.6200 | 37,472.62 | CS |
| 154000 | 50501 | SDRCM | 02560006 | CONTACTOR | 1/1/1901 | 1 | | 8/25/2021 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 0.0100 | 0.02 | CS |
| 154000 | 50501 | SDRCM | 02590004 | COVER, BACK | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 1.0000 | 2.00 | CS |
| 154000 | 50501 | SDRCM | 02680044 | CABLE, ADAPTER | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 78.8000 | 78.80 | CS |
| 154000 | 50501 | SDRCM | 02680045 | CABLE, ADAPTER, LQ-FLEX | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 50.4000 | 50.40 | CS |
| 154000 | 50501 | SDRCM | 02680046 | CABLE, LAN, CROSS-PINNING | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 12.6000 | 25.20 | CS |
| 154000 | 50501 | SDRCM | 02680047 | CABLE, CAN/TDM | 1/1/1901 | 1 | | 7/29/2010 | 10,000.00 | 1,000.00 | 1,000.00 | 100 | 472.7300 | 4,727.30 | CS |
| 154000 | 50501 | SDRCM | 02680048 | CABLE, LAN, STRAIGHT-PINNING | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 25.2000 | 50.40 | CS |
| 154000 | 50501 | SDRCM | 02680049 | CABLE, PREFAB, FOR ANALOG I/O | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 3.6500 | 3.65 | CS |
| 154000 | 50501 | SDRCM | 02680050 | CABLE, PREFAB | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 28.9800 | 28.98 | CS |
| 154000 | 50501 | SDRCM | 02680051 | CABLE, PREFAB, FOR ANALOG I/O | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 24.6900 | 24.69 | CS |
| 154000 | 50501 | SDRCM | 02680052 | CABLE, PREFAB FOR DCCT | 1/1/1901 | 1 | | 7/29/2010 | 5,000.00 | 1,000.00 | 1,000.00 | 100 | 14.0400 | 70.20 | CS |
| 154000 | 50501 | SDRCM | 02680053 | D25-SUB TWIST PAIR, MALE - MAL | 1/1/1901 | 1 | 43735 | 7/29/2010 | 3,000.00 | 1,000.00 | 1,000.00 | 100 | 78.7400 | 236.22 | CS |
| 154000 | 50501 | SDRCM | 02680054 | CABLE, PREFAB, FOR ANALOG I/O | 1/1/1901 | 1 | | 7/29/2010 | 5,000.00 | 1,000.00 | 1,000.00 | 100 | 27.0900 | 135.45 | CS |
| 154000 | 50501 | SDRCM | 02680055 | CABLE, POWER, FOR MELCHER | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 51.6500 | 103.30 | CS |
| 154000 | 50501 | SDRCM | 02680056 | CABLE, PREFAB, FOR POWER UNITS | 1/1/1901 | 1 | 43735 | 7/29/2010 | 4,000.00 | 1,000.00 | 1,000.00 | 100 | 8.1900 | 32.76 | CS |
| 154000 | 50501 | SDRCM | 02680057 | CABLE, PREFAB POWER SUPPLY FOR | 1/1/1901 | 1 | | 7/29/2010 | 3,000.00 | 1,000.00 | 1,000.00 | 100 | 26.2000 | 78.60 | CS |
| 154000 | 50501 | SDRCM | 02680058 | CABLE, CAN/TDM | 1/1/1901 | 1 | | 7/29/2010 | 10,000.00 | 1,000.00 | 1,000.00 | 100 | 45.0100 | 450.10 | CS |
| 154000 | 50501 | SDRCM | 02680059 | CABLE, CONTROL | 1/1/1901 | 1 | 42436 | 9/27/2019 | 10,000.00 | 1,000.00 | 1,000.00 | 100 | 66.1400 | 661.40 | CS |
| 154000 | 50501 | SDRCM | 02680060 | CABLE, PREFAB, FOR ANALOG I/O | 1/1/1901 | 1 | | 7/29/2010 | 5,000.00 | 1,000.00 | 1,000.00 | 100 | 6.3000 | 31.50 | CS |
| 154000 | 50501 | SDRCM | 02680061 | CABLE, PREFAB, FOR ANALOG I/O | 1/1/1901 | 1 | | 7/29/2010 | 3,000.00 | 1,000.00 | 1,000.00 | 100 | 31.3700 | 94.11 | CS |
| 154000 | 50501 | SDRCM | 02680062 | CABLE, PREFAB, FOR DIGITAL I/O | 1/1/1901 | 1 | | 7/29/2010 | 5,000.00 | 1,000.00 | 1,000.00 | 100 | 16.1300 | 80.65 | CS |
| 154000 | 50501 | SDRCM | 02680063 | CABLE, PREFAB, FOR ANALOG I/O | 1/1/1901 | 1 | | 7/29/2010 | 4,000.00 | 1,000.00 | 1,000.00 | 100 | 43.9700 | 175.88 | CS |
| 154000 | 50501 | SDRCM | 02680064 | CABLE, POWER, FOR MELCHER | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 57.9500 | 115.90 | CS |
| 154000 | 50501 | SDRCM | 02880201 | ELECTRODE UNIT | 1/1/1901 | 1 | | 7/29/2010 | 3,000.00 | 1,000.00 | 1,000.00 | 100 | 178.9000 | 536.70 | CS |
| 154000 | 50501 | SDRCM | 02970073 | ELEMENT, HEATING | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 25.2000 | 25.20 | CS |
| 154000 | 50501 | SDRCM | 03020003 | FAN, FC 125, FAN WITH MOTOR | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 3313.3900 | 6,626.78 | CS |
| 154000 | 50501 | SDRCM | 03050072 | FILTER | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 32.7600 | 65.52 | CS |
| 154000 | 50501 | SDRCM | 03050076 | FILTER, SPARES FOR AC FILTER C | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 1971.6400 | 1,971.64 | CS |
| 154000 | 50501 | SDRCM | 03050077 | FILTER, SPARES FOR AC FILTER C | 1/16/2015 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 1983.1700 | 1,983.17 | CS |
| 154000 | 50501 | SDRCM | 03050078 | FILTER, SPARES FOR AC FILTER C | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 2144.5900 | 2,144.59 | CS |
| 154000 | 50501 | SDRCM | 03050082 | FILTER, SPARES FOR AC FILTER C | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 2213.7700 | 2,213.77 | CS |
| 154000 | 50501 | SDRCM | 03050084 | FILTER, SPARES FOR AC FILTER C | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 2156.1200 | 2,156.12 | CS |
| 154000 | 50501 | SDRCM | 03050085 | FILTER, SPARES FOR AC FILTER C | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 2202.2400 | 2,202.24 | CS |
| 154000 | 50501 | SDRCM | 03050087 | FILTER, SPARES FOR AC FILTER C | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 2156.1200 | 2,156.12 | CS |
| 154000 | 50501 | SDRCM | 03050088 | FILTER, SPARES FOR AC FILTER C | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 7056.0000 | 7,056.00 | CS |
| 154000 | 50501 | SDRCM | 03050092 | FILTER, TIP EXCHANGE | 1/1/1901 | 1 | 43047 | 7/29/2010 | 0.0000 | 0.0000 | 0.0000 | 100 | 68.0000 | - | NORM |
| 154000 | 50501 | SDRCM | 03050093 | FILTER, SCREEN | 1/1/1901 | 1 | | 7/29/2010 | 3,000.00 | 1,000.00 | 1,000.00 | 100 | 232.6700 | 698.01 | CS |
| 154000 | 50501 | SDRCM | 03110053 | FUSE, FAST MINIATURE | 1/1/1901 | 1 | 45617 | 11/1/2022 | 23,000.00 | 1,000.00 | 1,000.00 | 100 | 2.7000 | 62.10 | CS |
| 154000 | 50501 | SDRCM | 03220253 | GASKET, 2" | 1/1/1901 | 1 | | 7/29/2010 | 4,000.00 | 1,000.00 | 1,000.00 | 100 | 10.3300 | 41.32 | CS |
| 154000 | 50501 | SDRCM | 03220319 | GASKET, 3" | 1/1/1901 | 1 | | 7/29/2010 | 4,000.00 | 1,000.00 | 1,000.00 | 100 | 4.5400 | 18.16 | CS |
| 154000 | 50501 | SDRCM | 03220328 | GASKET, OF EACH DIMENSION | 1/1/1901 | 1 | 41576 | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 664.0000 | 1,328.00 | CS |
| 154000 | 50501 | SDRCM | 03220388 | GASKET, GOB, 2152 2011-412 | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 377.9500 | 755.90 | CS |
| 154000 | 50501 | SDRCM | 03250033 | GAUGE, PRESSURE, 0-25 MPA | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 458.5250 | 917.05 | CS |
| 154000 | 50501 | SDRCM | 03260029 | GEAR, WORM | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 214.0000 | 214.00 | CS |
| 154000 | 50501 | SDRCM | 03300005 | GUIDE, LIGHT | 1/1/1901 | 1 | | 7/29/2010 | 4,000.00 | 1,000.00 | 1,000.00 | 100 | 54.1700 | 216.68 | CS |
| 154000 | 50501 | SDRCM | 03300006 | GUIDE, LIGHT | 1/1/1901 | 1 | | 7/29/2010 | 4,000.00 | 1,000.00 | 1,000.00 | 100 | 54.1700 | 216.68 | CS |
| 154000 | 50501 | SDRCM | 03470050 | HOSE, METAL | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 376.0000 | 752.00 | CS |
| 154000 | 50501 | SDRCM | 03470051 | HOSE, METAL | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 457.0000 | 914.00 | CS |
| 154000 | 50501 | SDRCM | 03470052 | HOSE | 1/1/1901 | 1 | | 7/29/2010 | 2,000.00 | 1,000.00 | 1,000.00 | 100 | 649.0000 | 1,298.00 | CS |
| 154000 | 50501 | SDRCM | 03480003 | HOUSING, FEMALE CONNECTOR | 1/1/1901 | 1 | | 7/29/2010 | 3,000.00 | 1,000.00 | 1,000.00 | 100 | 1.0600 | 3.18 | CS |
| 154000 | 50501 | SDRCM | 03590024 | INSULATOR, SUPPORT LEG, C8-150 | 1/1/1901 | 1 | | 7/29/2010 | 1,000.00 | 1,000.00 | 1,000.00 | 100 | 221.3800 | 221.38 | CS |
| 154000 | 50501 | SDRCM | 035 | | | | | | | | | | | | |

| Account based | GL Unit | Unit | Item | Descr | Item Status Dt | Status Current | Last Date | Last Prvy | Qty On Hand | Reorder Pt | Max Qty | Cost Elmnt | Ave Cost | EXTENDED COST | Stock Type |
|---------------|---------|-------|----------|--------------------------------|----------------|----------------|-----------|-----------|-------------|------------|---------|------------|------------|---------------|------------|
| 154000 | 50501 | SDRCM | 03590026 | INSULATOR, SUPPORT, COMMON, C8 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 101.0000 | 101.00 | CS |
| 154000 | 50501 | SDRCM | 03590027 | INSULATOR, SUPPORT, COMMON, C8 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 315.0000 | 315.00 | CS |
| 154000 | 50501 | SDRCM | 03590028 | INSULATOR, SUPPORT, COMMON, C1 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 176.3800 | 176.38 | CS |
| 154000 | 50501 | SDRCM | 03590029 | INSULATOR, SUPPORT C20-325 225 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 453.5400 | 453.54 | CS |
| 154000 | 50501 | SDRCM | 03590030 | INSULATOR, SUPPORT C16-325 225 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 314.9600 | 314.96 | CS |
| 154000 | 50501 | SDRCM | 03590031 | INSULATOR, SUPPORT, C30-325 22 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 478.7400 | 478.74 | CS |
| 154000 | 50501 | SDRCM | 03590032 | INSULATOR, SUPPORT C42-250 225 | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 630.0000 | 1,260.00 | CS |
| 154000 | 50501 | SDRCM | 03590033 | INSULATOR, SUPPORT, C36-110II | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 239.3700 | 239.37 | CS |
| 154000 | 50501 | SDRCM | 03590034 | INSULATOR, SUPPORT | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1268.3000 | 1,268.30 | CS |
| 154000 | 50501 | SDRCM | 03590035 | INSULATOR, FOR DC-YARD | 1/1/1901 | 1 | | 7/29/2010 | 4.0000 | 1.0000 | 1.0000 | 100 | 29.5900 | 118.36 | CS |
| 154000 | 50501 | SDRCM | 03590036 | INSULATOR, TR304, FOR AC FILTE | 1/1/1901 | 1 | | | 14.0000 | 1.0000 | 1.0000 | 100 | 428.9200 | 6,004.88 | CS |
| 154000 | 50501 | SDRCM | 03590037 | INSULATOR, FOR CONVERTER AREA | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 83.0200 | 83.02 | CS |
| 154000 | 50501 | SDRCM | 03590038 | INSULATOR, SUPPORT, FOR HP 24/ | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 922.4000 | 922.40 | CS |
| 154000 | 50501 | SDRCM | 03590039 | INSULATOR, SUPPORT, FOR HP3 RE | 1/1/1901 | 1 | | | 6.0000 | 1.0000 | 1.0000 | 100 | 230.6000 | 1,383.60 | CS |
| 154000 | 50501 | SDRCM | 03590041 | INSULATOR, SUPPORT, HP3, C8-12 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 88.1900 | 88.19 | CS |
| 154000 | 50501 | SDRCM | 03590042 | INSULATOR, SUPPORT, COMMON, C8 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 227.0000 | 227.00 | CS |
| 154000 | 50501 | SDRCM | 03590043 | INSULATOR, SUPPORT, TR-202 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 115.3000 | 115.30 | CS |
| 154000 | 50501 | SDRCM | 03590044 | INSULATOR, TR205, FOR AC-FILTE | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 219.0700 | 438.14 | CS |
| 154000 | 50501 | SDRCM | 03640028 | INDICATOR, LEVEL | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 2089.0150 | 4,178.03 | CS |
| 154000 | 50501 | SDRCM | 03640030 | INDICATOR, OIL LEVEL, XSE 4600 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 945.0000 | 945.00 | CS |
| 154000 | 50501 | SDRCM | 03710034 | JOINT, EXPANSION | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 882.0000 | 1,764.00 | CS |
| 154000 | 50501 | SDRCM | 03970004 | METER, FLOW, MOBREY | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 1275.5350 | 2,551.07 | CS |
| 154000 | 50501 | SDRCM | 03970005 | METER, FLOW, KYTOLA | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 457.0950 | 914.19 | CS |
| 154000 | 50501 | SDRCM | 03970038 | METER, FLOW, ENDRESS, HAUSER | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 4951.5800 | 9,903.16 | CS |
| 154000 | 50501 | SDRCM | 04150088 | ORING | 1/1/1901 | 1 | | 7/29/2010 | 12.0000 | 1.0000 | 1.0000 | 100 | 2.1000 | 25.20 | CS |
| 154000 | 50501 | SDRCM | 04150096 | ORING | 1/1/1901 | 1 | | 7/29/2010 | 11.0000 | 1.0000 | 1.0000 | 100 | 0.1200 | 1.32 | CS |
| 154000 | 50501 | SDRCM | 04150303 | ORING | 1/1/1901 | 1 | | 7/29/2010 | 153.0000 | 1.0000 | 1.0000 | 100 | 0.2500 | 38.25 | CS |
| 154000 | 50501 | SDRCM | 04150309 | ORING | 1/1/1901 | 1 | | 7/29/2010 | 4.0000 | 1.0000 | 1.0000 | 100 | 17.0000 | 68.00 | CS |
| 154000 | 50501 | SDRCM | 04230024 | PANEL, FRONT | 1/1/1901 | 1 | | 7/29/2010 | 20.0000 | 1.0000 | 1.0000 | 100 | 5.5400 | 110.80 | CS |
| 154000 | 50501 | SDRCM | 04280003 | PIPE, OF PDVF | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 971.7200 | 971.72 | CS |
| 154000 | 50501 | SDRCM | 04280004 | PIPE, OF PDVF | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 971.7200 | 971.72 | CS |
| 154000 | 50501 | SDRCM | 04280010 | PIPE, OF PDVF | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 92.0900 | 92.09 | CS |
| 154000 | 50501 | SDRCM | 04280012 | PIPE, OF PDVF | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 501.2900 | 501.29 | CS |
| 154000 | 50501 | SDRCM | 04280013 | PIPE, OF PDVF | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 552.9400 | 552.94 | CS |
| 154000 | 50501 | SDRCM | 04320003 | COIL, TRIP, 125DC | 1/1/1901 | 1 | 3/7/2016 | 2/3/2016 | 4.0000 | 1.0000 | 1.0000 | 100 | 290.5300 | 1,162.12 | CS |
| 154000 | 50501 | SDRCM | 04360022 | PUMP, FINE WATER MAIN | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 18715.0000 | 18,715.00 | CS |
| 154000 | 50501 | SDRCM | 04360023 | PUMP, COMPLETE MAKE-UP, WITH M | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1154.0000 | 1,154.00 | CS |
| 154000 | 50501 | SDRCM | 04450012 | RAIL, FOR TERMINAL BLOCKS | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 22.6800 | 45.36 | CS |
| 154000 | 50501 | SDRCM | 04450013 | RAIL, FOR TERMINAL BLOCKS | 1/1/1901 | 1 | | 7/29/2010 | 5.0000 | 1.0000 | 1.0000 | 100 | 67.5300 | 337.65 | CS |
| 154000 | 50501 | SDRCM | 04480030 | REGULATOR, PRESSURE | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 803.0000 | 803.00 | CS |
| 154000 | 50501 | SDRCM | 04490217 | RELAY, AUXILLARY | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 62.9800 | 62.98 | CS |
| 154000 | 50501 | SDRCM | 04490218 | RELAY | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 37.8000 | 37.80 | CS |
| 154000 | 50501 | SDRCM | 04490219 | RELAY | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 102.9300 | 205.86 | CS |
| 154000 | 50501 | SDRCM | 04500086 | RING, SEALING, D+N-RING | 1/1/1901 | 1 | | 7/29/2010 | 6.0000 | 1.0000 | 1.0000 | 100 | 197.3300 | 1,183.98 | CS |
| 154000 | 50501 | SDRCM | 04580002 | RESISTOR | 1/1/1901 | 1 | | 7/29/2010 | 7.0000 | 1.0000 | 1.0000 | 100 | 28.9800 | 202.86 | CS |
| 154000 | 50501 | SDRCM | 04580003 | RESISTOR | 1/1/1901 | 1 | | 7/29/2010 | 24.0000 | 1.0000 | 1.0000 | 100 | 32.4900 | 779.76 | CS |
| 154000 | 50501 | SDRCM | 04580004 | RESISTOR | 1/1/1901 | 1 | | 7/29/2010 | 42.0000 | 1.0000 | 1.0000 | 100 | 35.9100 | 1,508.22 | CS |
| 154000 | 50501 | SDRCM | 04580005 | RESISTOR, FOR HP 24/36 HARMONI | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 14720.7400 | 14,720.74 | CS |
| 154000 | 50501 | SDRCM | 04580006 | RESISTOR, FOR HP3 HARMONIC FIL | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 14720.7400 | 14,720.74 | CS |
| 154000 | 50501 | SDRCM | 04580007 | RESISTOR, DC NEUTRAL GROUNDING | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 2651.9100 | 2,651.91 | CS |
| 154000 | 50501 | SDRCM | 04650451 | SEAL, MECHANICAL | 1/1/1901 | 1 | | 7/29/2010 | 4.0000 | 1.0000 | 1.0000 | 100 | 2882.0000 | 11,528.00 | CS |
| 154000 | 50501 | SDRCM | 04650452 | SEAL, SET | 1/1/1901 | 1 | | 7/29/2010 | 4.0000 | 1.0000 | 1.0000 | 100 | 141.0000 | 564.00 | CS |
| 154000 | 50501 | SDRCM | 04650453 | SEAL, SET | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 109.0000 | 109.00 | CS |
| 154000 | 50501 | SDRCM | 04840016 | SUPPORT, FOR SURGE COUNTER | 1/1/1901 | 1 | | 7/29/2010 | 3.0000 | 1.0000 | 1.0000 | 100 | 47.2400 | 141.72 | CS |
| 154000 | 50501 | SDRCM | 04860086 | SWITCH, LIMIT, SET | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 99.0000 | 99.00 | CS |
| 154000 | 50501 | SDRCM | 04860221 | SWITCH, LAN | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1511.8100 | 1,511.81 | CS |
| 154000 | 50501 | SDRCM | 04860351 | SWITCH, DISCONNECT | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1950.0000 | 1,950.00 | CS |
| 154000 | 50501 | SDRCM | 04860352 | SWITCH, DISCONNECT, SET | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 800.0000 | 800.00 | CS |
| 154000 | 50501 | SDRCM | 04860353 | SWITCH, DISCONNECT, SET | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1500.0000 | 1,500.00 | CS |
| 154000 | 50501 | SDRCM | 04860354 | SWITCH, DISCONNECT, CONTROL CO | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 70.0000 | 70.00 | CS |
| 154000 | 50501 | SDRCM | 04860355 | SWITCH, DISCONNECT, AUX CENTER | 1/1/1901 | 1 | 10/6/2023 | 7/29/2010 | 0.0000 | 0.0000 | 0.0000 | 100 | 130.0000 | - | CS |
| 154000 | 50501 | SDRCM | 04860356 | SWITCH, DISCONNECT, HEATING RE | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 30.0000 | 30.00 | CS |
| 154000 | 50501 | SDRCM | 04860357 | SWITCH, DISCONNECT, T-STAT ADJ | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 60.0000 | 60.00 | CS |
| 154000 | 50501 | SDRCM | 04860358 | SWITCH, DISCONNECT, MOTOR PROT | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 30.0000 | 30.00 | CS |
| 154000 | 50501 | SDRCM | 04860359 | SWITCH, DISCONNECT, BLOCKING M | 1/1/1901 | 1 | 44866 | 9/7/2023 | 1.0000 | 1.0000 | 1.0000 | 100 | 3057.0000 | 3,057.00 | CS |
| 154000 | 50501 | SDRCM | 04860360 | SWITCH, DISCONNECT, SAFETY CON | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 30.0000 | 30.00 | CS |
| 154000 | 50501 | SDRCM | 04860361 | SWITCH, DISCONNECT, LIMIT SWIT | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 30.0000 | 30.00 | CS |
| 154000 | 50501 | SDRCM | 04860362 | SWITCH, DISCONNECT, HEATING RE | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 30.0000 | 30.00 | CS |
| 154000 | 50501 | SDRCM | 04860364 | SWITCH, LIMIT, SET | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 165.0000 | 165.00 | CS |
| 154000 | 50501 | SDRCM | 04860365 | SENSOR, LEVEL | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 1889.0400 | 3,778.08 | CS |
| 154000 | 50501 | SDRCM | 04860366 | SENSOR, LEVEL/SWITCH | 1/1/1901 | 1 | 11/8/2017 | 2/8/2018 | 2.0000 | 1.0000 | 1.0000 | 100 | 940.0000 | 1,880.00 | CS |

| Account based | GL Unit | Unit | Item | Descr | Item Status Dt | Status Current | Last Date | Last Prvy | Qty On Hand | Reorder Pt | Max Qty | Cost Elmnt | Ave Cost | EXTENDED COST | Stock Type |
|---------------|---------|-------|----------|--------------------------------|----------------|----------------|------------|-----------|-------------|------------|---------|------------|--------------|---------------|------------|
| 154000 | 50501 | SDRCM | 04860368 | SWITCH, COMPLETE 3PH GROUNDING | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 3779.5300 | 3,779.53 | CS |
| 154000 | 50501 | SDRCM | 04890033 | SENSOR, CONDUCTIVITY | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 1279.8300 | 2,559.66 | CS |
| 154000 | 50501 | SDRCM | 04890034 | SENSOR, CONDUCTIVITY | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 1114.8650 | 2,229.73 | CS |
| 154000 | 50501 | SDRCM | 04960013 | THERMOMETER, OIL | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 302.3600 | 604.72 | CS |
| 154000 | 50501 | SDRCM | 04960032 | THERMOMETER, OIL | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 945.0000 | 945.00 | CS |
| 154000 | 50501 | SDRCM | 04960033 | THERMOMETER, WINDING | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 945.0000 | 945.00 | CS |
| 154000 | 50501 | SDRCM | 04980048 | TRANSFORMER, CONVERTER COMPLET | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1250000.0000 | 1,250,000.00 | CS |
| 154000 | 50501 | SDRCM | 04980191 | TRANSFORMER, CURRENT, COMMUTAT | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 4796.4900 | 4,796.49 | CS |
| 154000 | 50501 | SDRCM | 04980192 | TRANSFORMER, CURREN, COMMUTATI | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 2167.6500 | 2,167.65 | CS |
| 154000 | 50501 | SDRCM | 04980193 | TRANSFORMER, CURRENT | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 7334.0000 | 7,334.00 | CS |
| 154000 | 50501 | SDRCM | 04980194 | TRANSFORMER, VOLTAGE, POTENTIA | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 8613.0000 | 8,613.00 | CS |
| 154000 | 50501 | SDRCM | 04980195 | TRANSFORMER, VOLTAGE, POTENTIA | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 9009.0000 | 9,009.00 | CS |
| 154000 | 50501 | SDRCM | 05010009 | TUBE, PEX | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 25.8300 | 25.83 | CS |
| 154000 | 50501 | SDRCM | 05050002 | THERMOSTAT | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 24.4400 | 24.44 | CS |
| 154000 | 50501 | SDRCM | 05050003 | THERMOSTAT | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 25.2000 | 50.40 | CS |
| 154000 | 50501 | SDRCM | 05100044 | TRANSMITTER, CONDUCTIVITY, MAI | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 1688.9850 | 3,377.97 | CS |
| 154000 | 50501 | SDRCM | 05100045 | TRANSMITTER, PRESS.0-1000 KPA | 1/1/1901 | 1 | 2/3/2016 | 3/7/2016 | 2.0000 | 1.0000 | 1.0000 | 100 | 222.0650 | 444.13 | CS |
| 154000 | 50501 | SDRCM | 05180016 | TRANSDUCER, NEUTRAL BUS | 1/1/1901 | 1 | 3/7/2016 | 3/7/2016 | 1.0000 | 1.0000 | 1.0000 | 100 | 5880.3200 | 5,880.32 | CS |
| 154000 | 50501 | SDRCM | 05220236 | VALVE, PRESSURE, RELIEF | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 39.0000 | 39.00 | CS |
| 154000 | 50501 | SDRCM | 05220241 | VALVE, CHECK, PN206 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 102.0000 | 102.00 | CS |
| 154000 | 50501 | SDRCM | 05220245 | VALVE, AUTOMATIC DEAERATION | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 384.0000 | 384.00 | CS |
| 154000 | 50501 | SDRCM | 05220267 | VALVE, CONTROL | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 424.0000 | 424.00 | CS |
| 154000 | 50501 | SDRCM | 05220268 | VALVE, CHECK, PROC, CIRCUIT | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 332.0000 | 332.00 | CS |
| 154000 | 50501 | SDRCM | 05220293 | VALVE, DEAERATION | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 51.0000 | 51.00 | CS |
| 154000 | 50501 | SDRCM | 05220327 | VALVE, INSTRUMENT | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 66.0000 | 66.00 | CS |
| 154000 | 50501 | SDRCM | 05220333 | VALVE, SEAT SEALING 3-WAY | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 85.0000 | 85.00 | CS |
| 154000 | 50501 | SDRCM | 05220334 | VALVE, BALL, G3/4" | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 58.0000 | 58.00 | CS |
| 154000 | 50501 | SDRCM | 05220335 | VALVE, BALL, G1/2" | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 48.0000 | 48.00 | CS |
| 154000 | 50501 | SDRCM | 05220336 | VALVE, 3-WAY, DN25 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 665.0000 | 665.00 | CS |
| 154000 | 50501 | SDRCM | 05220344 | VALVE, BUTTERFLY DN100 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 354.0000 | 354.00 | CS |
| 154000 | 50501 | SDRCM | 05220359 | VALVE, BUTTERFLY | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 259.0000 | 259.00 | CS |
| 154000 | 50501 | SDRCM | 05220362 | VALVE, CHECK | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 577.0000 | 577.00 | CS |
| 154000 | 50501 | SDRCM | 05220363 | VALVE, BOTTLE | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 641.0000 | 641.00 | CS |
| 154000 | 50501 | SDRCM | 05220364 | VALVE, BALL | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 189.0000 | 189.00 | CS |
| 154000 | 50501 | SDRCM | 05220365 | VALVE, BALL | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 189.0000 | 189.00 | CS |
| 154000 | 50501 | SDRCM | 05460014 | ACTUATOR, ELECTRICAL | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1573.0000 | 1,573.00 | CS |
| 154000 | 50501 | SDRCM | 05510018 | YOKE | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 86.3000 | 86.30 | CS |
| 154000 | 50501 | SDRCM | 05510019 | YOKE | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 56.6900 | 56.69 | CS |
| 154000 | 50501 | SDRCM | 05610134 | MODULE, VARIOFACE | 1/1/1901 | 1 | | 40388 | 1.0000 | 1.0000 | 1.0000 | 100 | 19.2500 | 19.25 | CS |
| 154000 | 50501 | SDRCM | 05610135 | MODULE, ELECTRONIC (ONE OF EAC | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 10709.0000 | 21,418.00 | CS |
| 154000 | 50501 | SDRCM | 05740102 | CONTACT, EURO | 1/1/1901 | 1 | | 7/29/2010 | 10.0000 | 1.0000 | 1.0000 | 100 | 12.6000 | 126.00 | CS |
| 154000 | 50501 | SDRCM | 06240002 | GATE, TERMINAL | 1/1/1901 | 1 | | 7/29/2010 | 7.0000 | 1.0000 | 1.0000 | 100 | 7.5600 | 52.92 | CS |
| 154000 | 50501 | SDRCM | 06240043 | TERMINAL, WITH ZENER DIODE | 1/1/1901 | 1 | | 7/29/2010 | 10.0000 | 1.0000 | 1.0000 | 100 | 5.1000 | 51.00 | CS |
| 154000 | 50501 | SDRCM | 06770003 | DIVIDER, POLE BUS VOLTAGE | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 9372.0000 | 9,372.00 | CS |
| 154000 | 50501 | SDRCM | 06980004 | VARISTOR, SINGLE PHASE, 5" SET | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 12032.0000 | 24,064.00 | CS |
| 154000 | 50501 | SDRCM | 07220004 | REACTOR, SMOOTHING, WITHOUT SU | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 69527.5000 | 69,527.50 | CS |
| 154000 | 50501 | SDRCM | 07220005 | REACTOR, PLC FILTER (=WT-L1) | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 8762.8300 | 8,762.83 | CS |
| 154000 | 50501 | SDRCM | 07390003 | CONVERTER, DC/DC | 1/1/1901 | 1 | 42076 | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 314.9600 | 629.92 | CS |
| 154000 | 50501 | SDRCM | 07500004 | ARRESTER, NEUTRAL BUS | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1952.7600 | 1,952.76 | CS |
| 154000 | 50501 | SDRCM | 07500005 | ARRESTER, AC, COMMON SPARE | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 3590.5500 | 3,590.55 | CS |
| 154000 | 50501 | SDRCM | 07500006 | ARRESTER, HP3 | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 2166.9300 | 2,166.93 | CS |
| 154000 | 50501 | SDRCM | 07500007 | ARRESTER, HP 24/36, LOWER | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1788.9800 | 1,788.98 | CS |
| 154000 | 50501 | SDRCM | 07500008 | ARRESTER, DT 11/13, LOWER | 1/1/1901 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1788.9800 | 1,788.98 | CS |
| 154000 | 50501 | SDRCM | 07500009 | ARRESTER, HP 24/36, UPPER | 1/16/2015 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1650.3900 | 1,650.39 | CS |
| 154000 | 50501 | SDRCM | 07500010 | ARRESTER, DT 11/13, UPPER | 1/16/2015 | 1 | | 7/29/2010 | 1.0000 | 1.0000 | 1.0000 | 100 | 1650.3900 | 1,650.39 | CS |
| 154000 | 50501 | SDRCM | 07710003 | DISPLAY, FLEX VIEW | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 316.9400 | 633.88 | CS |
| 154000 | 50501 | SDRCM | 07900002 | THYRISTOR, CONTROL UNIT | 1/1/1901 | 1 | 11/21/2024 | 7/29/2010 | 10.0000 | 1.0000 | 1.0000 | 100 | 205.3500 | 2,053.50 | CS |
| 154000 | 50501 | SDRCM | 07900003 | THYRISTOR | 1/1/1901 | 1 | | 7/29/2010 | 7.0000 | 1.0000 | 1.0000 | 100 | 1987.9100 | 13,915.37 | CS |
| 154000 | 50501 | SDRCM | 08000001 | HEAT SINK | 1/1/1901 | 1 | | 7/29/2010 | 2.0000 | 1.0000 | 1.0000 | 100 | 188.2200 | 376.44 | CS |
| 154000 | 50501 | SDRCM | 08000002 | HEAT SINK | 1/1/1901 | 1 | | 7/29/2010 | 3.0000 | 1.0000 | 1.0000 | 100 | 188.2200 | 564.66 | CS |
| 154000 | 50501 | SDRCM | 08000003 | HEAT SINK | 1/1/1901 | 1 | | 7/29/2010 | 3.0000 | 1.0000 | 1.0000 | 100 | 188.2200 | 564.66 | CS |

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Black Hills Power
For the Twelve months ending 12/31/05
ER06-1480

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| Line No. | (1) RATE BASE: | (2) Form No. 1 Page, Line, Col. | (3) Company Total | (4) Allocator | (5) RCDC TIE Transmission (Col 3 times Col 4) | |
|--------------------------|----------------------------------------------------|---------------------------------------|----------------------|------------------|--------------------------------------------------------|-------------|
| GROSS PLANT IN SERVICE | | | | | | |
| 1 | Production | 207.46.g | 324,937,580 | NA | | |
| 2 | Transmission - Non DC Tie | 207.58.g | 50,179,016 | NA | | Note A |
| 2a | Transmission - DC Tie | See Worksheet #1 | 19,628,640 | TP | 1.00000 | Note A |
| 3 | Distribution | 207.75.g | 222,685,486 | NA | | |
| 4 | General & Intangible - Non DC Tie | 206.5.g & 90.g | 31,605,969 | W/S | 0.00500 | Note B |
| 4a | General & Intangible - DC Tie | See Worksheet #1 | 227,765 | TP | 1.00000 | Note B |
| 5 | Common | 356.1 | 0 | CE | 0.00000 | |
| 6 | TOTAL GROSS PLANT (sum lines 1-5) | | 649,264,456 | GP= | 3.083% | 20,014,538 |
| ACCUMULATED DEPRECIATION | | | | | | |
| 7 | Production | 219.20-24.c | 147,299,706 | NA | | |
| 8 | Transmission - Non DC Tie | 219.25.c | 35,425,214 | NA | | Note C |
| 8a | Transmission - DC Tie | See Worksheet #1 | 1,138,192 | TP | 1.00000 | Note C |
| 9 | Distribution | 219.26.c | 60,654,776 | NA | | |
| 10 | General & Intangible - Non DC Tie | 219.27.c | 13,994,844 | W/S | 0.00500 | Note D |
| 10a | General & Intangible - DC Tie | See Worksheet #1 | 24,840 | TP | 1.00000 | Note D |
| 11 | Common | 356.1 | 0 | CE | 0.00000 | |
| 12 | TOTAL ACCUM. DEPRECIATION (sum lines 7-11) | | 258,537,572 | | | 1,233,052 |
| NET PLANT IN SERVICE | | | | | | |
| 13 | Production | (line 1 - line 7) | 177,637,874 | | | |
| 14 | Transmission - Non DC Tie | (line 2 - line 8) | 14,753,802 | | | |
| | Transmission - DC Tie | (line 2a - line 8a) | 18,490,448 | | | 18,490,448 |
| 15 | Distribution | (line 3 - line 9) | 162,030,710 | | | |
| 16 | General & Intangible - Non DC Tie | (line 4 - line 10) | 17,611,125 | | | 88,113 |
| | General & Intangible - DC Tie | (line 4a - line 10a) | 202,925 | | | 202,925 |
| 17 | Common | (line 5 - line 11) | 0 | | | |
| 18 | TOTAL NET PLANT (sum lines 13-17) | | 390,726,884 | NP= | 4.807% | 18,781,486 |
| ADJUSTMENTS TO RATE BASE | | | | | | |
| 19 | Account No. 281 (enter negative) | 273.8.k | (50,434) | NA | zero | - |
| 20 | Account No. 282 (enter negative) | See Worksheet #4 | (2,519,317) | TE | 1.00000 | (2,519,317) |
| 21 | Account No. 283 (enter negative) | 277.9.k | (8,204,777) | GP | 0.03083 | (252,953) |
| 22 | Account No. 190 | 234.8.c | 6,495,010 | GP | 0.03083 | 200,241 |
| 23 | Account No. 255 (enter negative) | 267.h.8 | - | GP | 0.03083 | - |
| | Account No. 253 - Deposit | | | TE | 1.00000 | - |
| 24 | FAS 109 Adjustment | | 532,828 | GP | 0.03083 | 16,427 |
| 25 | TOTAL ADJUSTMENTS (sum lines 19- 24) | | | | | (2,555,602) |
| 26 | LAND HELD FOR FUTURE USE | 214.x.d (Note B) | 0 | NA | 0.00000 | 0 |
| WORKING CAPITAL | | | | | | |
| 27 | CWC | (1/8 * Page 2, line 8) | 2,847,084 | Auto | | 39,446 |
| 28 | Materials & Supplies | Net accounts 154-1500 & 154-1600 | 640,224 | TE | 1.00000 | 640,224 |
| 29 | Prepayments (Account 165) | 111.57.d | 8,794,608 | GP | 0.03083 | 271,138 |
| 30 | TOTAL WORKING CAPITAL (sum lines 27 - 29) | | | | | 950,807 |
| 31 | TRANSMISSION RATE BASE (sum lines 18, 25, 26 & 30) | | | | | 17,176,691 |

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Page 2

| Line No. | (1) | (2) | (3) | (4) | (5) |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------|-----------|-------------------------------------------------|
| | | Form No. 1 Page, Line, Col. | Company Total | Allocator | RCDC TIE Transmission (Col 3 times Col 4) |
| O&M | | | | | |
| 1 | AC/DC Tie BHP Share of O&M | See Worksheet #2 | 202,621 | TE | 202,621 |
| 3 | A&G | 323.168.b | 22,574,047 | W/S | 112,944 |
| 4 | Less FERC Annual Fees | | 0 | W/S | 0 |
| 5 | Less EPRI & Reg. Comm. Exp. & Non-safety Ad. | | 0 | W/S | 0 |
| 5a | Plus Transmission Related Reg. Comm. Exp. | | 0 | TE | 0 |
| 6 | Common | 356.1 | 0 | CE | 0 |
| 7 | Annual OASIS Fees To WAPA-RMR | | 0 | DA | 0 |
| 8 | TOTAL O&M (sum lines 1, 3, 5a, 6, 7 less lines 2, 4, 5) | | <u>22,776,668</u> | | <u>315,565</u> |
| DEPRECIATION EXPENSE | | | | | |
| 9 | AC/DC Tie Depr. Calc.-Transmission | See Worksheet #1 | 508,172 | TP | 508,172 |
| 9a | AC/DC Tie Depr. Calc.-General | See Worksheet #1 | 11,040 | TP | 11,040 |
| 10 | General | 336.9.b | 2,154,985 | W/S | 10,782 |
| 11 | Common | 336.10.b | 0 | CE | 0 |
| 12 | TOTAL DEPRECIATION (Sum lines 9 - 11) | | <u>2,674,197</u> | | <u>529,994</u> |
| TAXES OTHER THAN INCOME TAXES | | | | | |
| LABOR RELATED | | | | | |
| 13 | Payroll | 262.3, 262.4, 262.12i | 1,374,469 | W/S | 6,877 |
| 14 | Highway and vehicle | 262.i | 0 | W/S | 0 |
| PLANT RELATED | | | | | |
| 16 | Property | 262.23i | 5,650,000 | GP | 174,190 |
| 17 | Gross Receipts | 262.i | 0 | NA | 0 |
| 18 | Other | 262.i | 0 | GP | 0 |
| 19 | Payments in lieu of taxes | | 0 | GP | 0 |
| 20 | TOTAL OTHER TAXES (sum lines 13 - 19) | | <u>7,024,469</u> | | <u>181,066</u> |
| INCOME TAXES | | | | | |
| 21 | $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$ | | 35.00% | | |
| 22 | $CIT=(T/1-T) * (1-(WCLTD/R)) =$ where WCLTD=(page 3, line 21) and R=(page 3, line 24) and FIT, SIT & p are as given in footnote H. | | 33.76% | | |
| 23 | $1 / (1 - T) =$ (from line 21) | | 1.5385 | | |
| 24 | Amortized Investment Tax Credit (266.8f) (enter negative) | | -260,327 | | |
| 25 | Income Tax Calculation = line 22 * line 28 | | | Auto | 547,400 |
| 26 | ITC adjustment (line 23 * line 24) | | -400,503 | NP | -19,251 |
| 27 | Total Income Taxes (line 25 plus line 26) | | <u>-400,503</u> | | <u>528,149</u> |
| Total Expenses | | | | | |
| | | | | | 1,554,774 |
| RETURN | | | | | |
| 28 | [Rate Base (page 1, line 31) * R (page 3, line 24)] | | | Auto | 1,621,651 |
| 29 | REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28) | | <u>32,074,831</u> | | <u>3,176,425</u> |

Note J

Note H

SUPPORTING CALCULATIONS AND NOTES

| | | | |
|----------|----------------------------------------------------------------|--|------------|
| Line No. | DC TIE PLANT INCLUDED IN DC TIE TARIFF RATES | | |
| 1 | Total DC TIE transmission plant (page 1, line 2a) | | 19,628,640 |
| 2 | Less DC TIE transmission plant excluded from DC TIE Facilities | | 0 |
| 3 | Less DC TIE transmission plant included in other | | 0 |
| 4 | DC TIE Transmission plant (line 1 less lines 2 & 3) | | 19,628,640 |

5 Percentage of DC TIE transmission plant (line 4 divided by line 1) TP= 1.00000

DC TIE TRANSMISSION EXPENSES

| | | | |
|----|----------------------------------------------------------------------------------------|-----|---------|
| 6 | Total DC TIE transmission expenses (See Worksheet #2) | | 202,621 |
| 7 | Less transmission expenses included in Ancillary Services | | 0 |
| 8 | Included DC TIE transmission expenses (line 7 less line 6) | | 202,621 |
| 9 | Percentage of DC TIE transmission expenses after adjustment (line 8 divided by line 6) | | 1.00000 |
| 10 | Percentage of DC TIE transmission plant (line 5) | TP | 1.00000 |
| 11 | Percentage of DC TIE transmission expenses (line 9 times line 10) | TE= | 1.00000 |

WAGES & SALARY ALLOCATOR (W&S)

| | Form I Reference | \$ | TP | Allocation | |
|----|---------------------------|--------------------|------------|------------|--------------------|
| 12 | Production | 354.18.b | 4,892,287 | 0.00 | 0 |
| 13 | Transmission - Non DC tie | 354.19.b | 966,117 | 0.00 | 0 |
| | Transmission - DC Tie | See Worksheet #3 | 63,400 | 1.00 | 63,400 |
| 14 | Distribution | 354.20.b | 2,689,554 | 0.00 | 0 |
| 15 | Other | 354.21,22,23, 24.b | 4,060,407 | 0.00 | 0 |
| 16 | Total (sum lines 12-15) | | 12,671,765 | | 63,400 WS= 0.00500 |

Note I
Note I

COMMON PLANT ALLOCATOR (CE)

| | | \$ | % Electric (line 17 / line 20) | W&S Allocator (line 16) | CE |
|----|---------------------------|---------|-----------------------------------|----------------------------|-------------------|
| 17 | Electric | 200.3.c | 0 | | |
| 18 | Gas | 200.3.d | 0 | 0.00000 * | 0.00500 = 0.00000 |
| 19 | Water | 200.3.e | 0 | | |
| 20 | Total (sum lines 17 - 19) | | 0 | | |

RETURN (R)

| | Source | \$ (000) | % | Cost (Note P) | Weighted |
|----|-------------------------|-----------------------------|---------|------------------|----------|
| 21 | Long Term Debt | Exhibit No. BBP-10, Sch. 21 | 157,215 | 45.45% | 7.75% |
| 22 | Preferred Stock | Exhibit No. BBP-10, Sch. 21 | 0 | 0.00% | 0.00% |
| 23 | Common Stock | Exhibit No. BBP-10, Sch. 21 | 188,680 | 54.55% | 10.85% |
| 24 | Total (sum lines 21-23) | | 345,895 | | 9.44% =R |

Note
Letter

- A The two values represented in column E equal the total in the FERC Form 1 - Page 207.58g for total transmission assets of \$69,807,656.
- B The two values represented in column E equal the total in the FERC Form 1 - Page 206.5g & 207.90g for total general assets of \$31,833,734.
- C The two values represented in column E equal the total in the FERC Form 1 - Page 219.25c for total transmission depreciation of \$36,563,406.
- D The two values represented in column E equal the total in the FERC Form 1 - Page 219.27c for total general depreciation of \$14,019,684.
- E The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- F Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 2, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 100-111 line 46 in the Form 1.
- G The amount represented is associated strictly for the spare parts inventory of the DC Tie.
- H The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 7, line 26).
- | | | |
|------------------|-------|---------------------------------------------------------------------|
| Inputs Required: | FIT = | 35.00% |
| | SIT = | 0.00% (State Income Tax Rate or Composite SIT) |
| | p = | 0.00% (percent of federal income tax deductible for state purposes) |
- I The two values represented in column E equal the total in the FERC Form 1 - Page 354.19b for total transmission salary of 1,029,517.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in rates, since they are recovered elsewhere.

Black Hills Power
AC/DC Tie Plant in Service
December 31, 2005

| Description | FERC Acct. | Account Balance 12/31/2005 | Date Placed in Service | Current Depr. Rate | Annual Depr. Exp | Accum. Depr. @ 12/31/05 | New Depr. Rate in 2006 | New Annual Depr. Exp. |
|-----------------------------|---------------|----------------------------------|---------------------------|-----------------------|--------------------------|----------------------------|---------------------------|--------------------------|
| Transmission | | | | | | | | |
| Land and Land Rights | 350 | \$ 363,185 | 10/1/2003 | 0.00% | \$ - | \$ - | 0.00% | \$ - |
| Structures and Improvements | 352 | 886,019 | 10/1/2003 | 2.67% | 23,657 | 53,228 | 2.39% | 21,176 |
| Station Equipment | 353 | 17,641,249 | 10/1/2003 | 2.66% | 469,257 | 1,055,829 | 2.66% | 469,257 |
| Additions - RAS | 353 | 111,610 | 7/1/2005 | 2.66% | 2,969 | 1,484 | 2.66% | 2,969 |
| Towers and Fixtures | 354 | 398,101 | 10/1/2003 | 2.14% | 8,519 | 19,169 | 2.04% | 8,121 |
| Poles and Fixtures | 356 | 228,477 | 10/1/2003 | 1.65% | 3,770 | 8,482 | 2.04% | 4,661 |
| Subtotal - Transmission | | <u>\$ 19,628,640</u> | | | <u>\$ 508,172</u> | <u>\$ 1,138,192</u> | | <u>\$ 506,184</u> |
| General Plant | | | | | | | | |
| Laboratory Equipment | 395 | \$ 40,758 | 10/1/2003 | 2.54% | \$ 1,035 | \$ 2,329 | 3.06% | \$ 1,247 |
| Communication Equipment | 397 | 187,007 | 10/1/2003 | 5.35% | 10,005 | 22,511 | 4.39% | 8,210 |
| Subtotal - General Plant | | <u>\$ 227,765</u> | | | <u>\$ 11,040</u> | <u>\$ 24,840</u> | | <u>\$ 9,457</u> |
| Grand Totals | | <u><u>\$ 19,856,405</u></u> | | | <u><u>\$ 519,212</u></u> | <u><u>\$ 1,163,032</u></u> | | <u><u>\$ 515,641</u></u> |

Black Hills Power
DC Tie O&M Project 139 - 2005

| FERC Account | Expense | MAR | Net |
|-------------------------|-------------------|---------------------|-------------------|
| 561 - Load Dispatch | \$ 153,822 | \$ (119,460) | \$ 34,362 |
| 562 - Station Equipment | 215,528 | (115,729) | 99,799 |
| 570 - Station Equipment | 19,355 | (18,832) | 523 |
| 931 - Rents | 67,937 | - | 67,937 |
| Total O&M | \$ 456,642 | \$ (254,021) | \$ 202,621 |

Black Hills Power
AC/DC Tie Payroll
December 31, 2005

| FERC Account | Expense |
|-------------------------------------------|------------------|
| 560 - Supervision & Engineering | \$ 1,236 |
| 562 - Station Equipment | 51,615 |
| 566 - Miscellaneous | 135 |
| 570 - Station Equipment | 10,026 |
| 920 - Administrative and general salaries | 387 |
| Total Payroll | \$ 63,400 |

Black Hills Power
AC/DC Tie Plant in Service
December 31, 2005

| Description | FERC Acct. | Account Balance 12/31/2005 | Date Placed in Service | Current Depr. Rate | Annual Depr. Exp | Accum. Depr. @ 12/31/05 | New Depr. Rate in 2006 | New Annual Depr. Exp. | |
|-----------------------------|------------|----------------------------|------------------------|---------------------------------------------------------------------|------------------|-------------------------|------------------------|--------------------------|-------------------|
| Transmission | | | | | | | | | |
| Land and Land Rights | 350 | \$ 363,185 | 1 | 10/1/2003 | 0.00% | \$ - | \$ - | 0.00% | \$ - |
| Structures and Improvements | 352 | 886,019 | 1 | 10/1/2003 | 2.67% | 23,657 | 53,228 | 2.39% | 21,176 |
| Station Equipment | 353 | 17,530,835 | 1 | 10/1/2003 | 2.66% | 466,320 | 1,049,220 | 2.66% | 466,320 |
| Additions - RAS | 353 | 111,609 | 3 | 7/1/2005 | 2.66% | 2,969 | 1,484 | 2.66% | 2,969 |
| Towers and Fixtures | 354 | 398,101 | 1 | 10/1/2003 | 2.14% | 8,519 | 19,169 | 2.04% | 8,121 |
| Poles and Fixtures | 356 | 228,477 | 1 | 10/1/2003 | 1.65% | 3,770 | 8,482 | 2.04% | 4,661 |
| Subtotal - Transmission | | \$ 19,518,225 | | | | \$ 505,235 | \$ 1,131,583 | | \$ 503,247 |
| General Plant | | | | | | | | | |
| Laboratory Equipment | 395 | \$ 40,757 | 1,2 | 10/1/2003 | 2.54% | \$ 1,035 | \$ 2,329 | 3.06% | \$ 1,247 |
| Communication Equipment | 397 | 187,007 | 1,2 | 10/1/2003 | 5.35% | 10,005 | 22,511 | 4.39% | 8,210 |
| Subtotal - General Plant | | \$ 227,764 | | | | \$ 11,040 | \$ 24,840 | | \$ 9,457 |
| Grand Totals | | \$ 19,745,989 | | | | \$ 516,275 | \$ 1,156,423 | | \$ 512,704 |
| Sum of (1) | | 19,634,380 | | | | | | | |
| | | 5,890,314 | (a) | Bonus Depreciation in 2003 at 30% | | | 8,354,473 | Total Tax Depr. | |
| | | 13,744,066 | | Depr. Basis | | | 7,198,050 | Book/Tax Depr Difference | |
| | | | | | | | | 35% Federal Tax Rate | |
| | | 2,425,291 | (a) | MA 150 20 years to 12/31/05 | | | \$ 2,519,317 | Def.Tax Liab | |
| Sum of (2) | | 227,764 | | Classified as transmission until 2005 | | | | | |
| | | (8,541) | (a) | MA 150 20 years from 6/30/05 to 12/31/05 | | | | | |
| | | 37,401 | (a) | (Comm. Equip - 187,007 MA 200 5 years from 6/30/05 to 12/31/05) | | | | | |
| | | 5,822 | (a) | (Liab/Other Equip - 40,758 MA 200 7 years from 6/30/05 to 12/31/05) | | | | | |
| Sum of (3) | | 111,609 | | 2005 transmission placed in service 6/30/05 | | | | | |
| | | 4,185 | (a) | (111,609 MA 150 20 years from 6/30/05 to 12/31/05) | | | | | |