

Black Hills Power, Inc.
South Dakota
Revenue Requirement Model Description

Section H

Schedule H-16 – Ben French - Severance Expense Adjustment. This Schedule provides for the removal of severance payments for Ben French plant employees in the test year. The adjustment is on Statement H, column (n).

BLACK HILLS POWER, INC.
 BEN FRENCH - SEVERANCE EXPENSE ADJUSTMENT
 For the Pro Forma Test Year Ended September 30, 2013

Schedule H-16
 Page 1 of 1

Line No.	FERC Acct. #	Description	Reference	Amount
1		Severance Expense		
2	920	Administrative & General - Administrative Salaries		\$ 180,861
3				
4		Total Severance Expense to be Eliminated	Ln. 2 + Ln. 3	<u>\$ 180,861</u>