

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

Section H

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

BLACK HILLS POWER, INC.
SEVERANCE EXPENSE ADJUSTMENT
For the Test Year Ended June 30, 2012

Line No.	FERC Acct. #	Description	Reference	Amount
1		Severance Expense		
2	510	Steam Production Maintenance - Supervision & Engineering		\$ 90,355
3	920	Administrative & General - Administrative Salaries		<u>197,598</u>
4				
5		Total Severance Expense to be Eliminated	Ln. 2 + Ln. 3	<u>\$ 287,953</u>