

Name of Respondent: Cheyenne Light Fuel and Power Company	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 12/31/2023	Year/Period of Report End of: 2023/ Q4
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**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	<sup>(a)</sup> Allocation of direct and indirect costs provided by BHSC	Black Hills Service Company	<sup>(c)</sup> Various	25,728,624
3	<sup>(b)</sup> Allocation of Gillette Energy Complex shared facilities costs	Black Hills Power	<sup>(c)</sup> Various	2,385,081
4	Rent expense from Gillette Energy Complex shared facilities agreement	Black Hills Power	507.0	1,234,968
5	Rent expense from Gillette Energy Complex shared facilities agreement	Black Hills Wyoming	507.0	1,629
6	<sup>(a)</sup> Allocation of Corriedale Wind Farm costs	Black Hills Power	<sup>(c)</sup> Various	402,874
7	Costs under spare turbine agreements	Black Hills Power	550.0	1,071,244
8	Costs under spare turbine agreements	Black Hills Coloardo IPP	550.0	169,287
9	Wygen II ground lease with WRDC	Wyodak Resources Development Corp.	507.0	331,065
19				
20	<b>Non-power Goods or Services Provided for Affiliated</b>			
21	<sup>(a)</sup> Allocation of Cheyenne Prairie Generating Station costs	Black Hills Power	<sup>(c)</sup> Various	3,100,919
22	Rent revenue from Gillette Energy Complex shared facilities agreement	Black Hills Power	454.0	267,462
23	Rent revenue from Gillette Energy Complex shared facilities agreement	Black Hills Wyoming	454.0	403,271
24	Rent revenue from Cheyenne Service Center shared facilities agreement	Black Hills Wyoming Gas	454.0	13,359
42				

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FOOTNOTE DATA

(a) Concept: DescriptionOfNonPowerGoodOrService

Cheyenne Light, Fuel and Power (CLFP) has a service agreement with BHSC, whereby BHSC charges CLFP, at cost, for various direct and indirect services provided to CLFP. Pursuant to the BHSC Cost Allocation Manual, indirect service cost allocations are determined in accordance with the Public Utility Holding Company Act of 2005.

Shown below is a summary of BHSC costs by service for the year ended December 31, 2023:

Customer Service	\$1,353,847
Generation Support	14,060
Transmission	3,259,139
Generation Dispatch	1,016,598
General Accounting	1,497,865
Executive Management	630,120
FERC Tariff & Compliance	174,300
Regulatory & Government Affairs	2,044,176
Environmental Services	214,470
Finance & Treasury	406,917
Information Technology	5,419,120
Safety	68,791
Power Delivery Management	316,779
Human Resources	428,639
Communications	248,647
Generation Plant Operations	2,607,587
Corporate Development	1,191,278
Credit & Risk	143,501
Organizational Development & Training	18,941
Internal Audit	192,236
Supply Chain Management	447,677
Legal	2,696,764
Tax	280,688
Marketing & External Affairs	61,015
Other/Miscellaneous	995,467
	\$25,728,624

(b) Concept: DescriptionOfNonPowerGoodOrService

Cheyenne Light Fuel and Power has a shared facilities agreement with Black Hills Power and Black Hills Wyoming whereby certain assets owned by one or more of the entities at the Gillette Energy Complex in Gillette, Wyoming may be used to support the operations of one or more of the other entities. Under the agreement, each entity is charged a fee for the use of shared assets and is responsible for a share of operations and maintenance costs associated with the shared assets based on each entity's nameplate generation capacity. Black Hills Power has been appointed as Operator of the complex and is responsible for operating, maintaining and managing the shared assets, as well as administering the agreement.

(c) Concept: DescriptionOfNonPowerGoodOrService

Corriedale, a 52.5 MW wind farm near Cheyenne, Wyoming, serves as the dedicated wind energy supply to the Renewable Ready program, which is a voluntary renewable energy subscription program for large commercial, industrial and governmental customers in South Dakota and Wyoming. Black Hills Power owns 32.5 MW (62%) and Cheyenne Light Fuel and Power (CLFP) owns 20 MW (38%) of this wind farm. Black Hills Power and CLFP are committed to pay their proportionate share of the additions, replacements and operating and maintenance expenses. BHSC is responsible for operations of the wind farm.

(d) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Operation Expenses	\$20,408,863
Maintenance Expenses	2,386,660
Depreciation Expense (403)	1,900,834
Amort. & Depl. of Utility Plant (404-405)	91,130
Taxes Other Than Income Taxes (408.1)	747,392
Taxes Other Than Income Taxes (408.2)	794
Revenues From Merchandising, Jobbing and Contract Work (415)	(9,019)
Costs and Exp. of Merchandising, Job. & Contract Work (416)	8,222
Expenses of Nonutility Operations (417.1)	34,724
Donations (426.1)	58,562
Exp. for Certain Civic, Political & Related Activities (426.4)	84,590
Miscellaneous Nonoperating Income (421)	(132,369)
Penalties (426.3)	230
Other Deductions (426.5)	148,010
	\$25,728,624

(e) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Operation Expenses	\$1,285,310
Maintenance Expenses	1,040,413
Taxes Other Than Income Taxes (408.1)	59,256
Donations (426.1)	102
	\$2,385,081

(f) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Operation Expenses	\$400,199
Maintenance Expenses	1,895
Taxes Other Than Income Taxes (408.1)	780
	\$402,874

(g) Concept: DescriptionOfNonPowerGoodOrService

Cheyenne Prairie Generating Station (Cheyenne Prairie), a 140 MW natural-gas fired power generation facility, includes one combined-cycle 100 MW unit that Cheyenne Light, Fuel and Power jointly owns with Black Hills Power, an affiliate operating in the Cheyenne, Wyoming area. Black Hills Power owns 58 MW, and Cheyenne Light Fuel and Power owns 42 MW of this combined-cycle unit. Cheyenne Prairie also includes one simple-cycle 40 MW combustion turbine that Cheyenne Light Fuel and Power wholly owns. Black Hills Service Company (BHSC) is responsible for plant operations. Cheyenne Light, Fuel and Power is committed to pay its proportionate share of the additions, replacements and operating and maintenance expenses.

(h) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Operation Expenses	2,291,617
Maintenance Expenses	738,002
Taxes Other Than Income Taxes (408.1)	71,300
	\$3,100,919

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