

Name of Respondent: Cheyenne Light Fuel and Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2025	Year/Period of Report End of: 2025/ 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	Non-power Goods or Services Provided by Affiliated			
2	^(a) Allocation of direct and indirect costs provided by BHSC	Black Hills Service Company	^(f) Various	28,620,867
3	^(b) Allocation of Gillette Energy Complex shared facilities costs	Black Hills Power	^(f) Various	2,180,611
4	^(c) Allocation of Corriedale Wind Farm costs	Black Hills Power	^(k) Various	519,785
5	Rent expense from Gillette Energy Complex shared facilities agreement	^(d) Black Hills Power	507.0	1,531,078
6	Rent expense from Gillette Energy Complex shared facilities agreement	^(e) Black Hills Wyoming	507.0	5,043
7	Costs under spare turbine agreements	^(f) Black Hills Power	550.0	1,032,025
8	Costs under spare turbine agreements	^(g) Black Hills Colorado IPP	550.0	142,217
9	Ground lease with WRDC	^(h) Wyodak Resources Development Corp	507.0	349,756
19				
20	Non-power Goods or Services Provided for Affiliated			
21	^(j) Allocation of Cheyenne Prairie Generating Station costs	Black Hills Power	^(g) Various	3,545,528
22	Rent revenue from Gillette Energy Complex shared facilities agreement	^(m) Black Hills Power	454.0	342,081
23	Rent revenue from Gillette Energy Complex shared facilities agreement	⁽ⁿ⁾ Black Hills Wyoming	454.0	12,254
24	Rent revenue from Cheyenne Service Center shared facilities agreement	^(o) Black Hills Wyoming Gas	454.0	248,315
42				

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FOOTNOTE DATA

(a) Concept: DescriptionOfNonPowerGoodOrService

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

	Indirect	Direct	Combined
Customer Service	767,002	274,049	1,041,051
Generation Support	33,771	1,094,102	1,127,873
Transmission	2,107,172	2,116,569	4,223,741
Generation Dispatch and Power Marketing	1,179,860	340,412	1,520,272
General Accounting	1,238,013	313,531	1,551,544
Executive Management	808,610	21,569	830,179
NERC Compliance	50,296	-	50,296
Regulatory & Governmental Affairs	673,103	1,694,917	2,368,020
Environmental Services	62,872	103,539	166,411
Finance & Treasury	550,831	38,246	589,077
Information Technology	5,556,777	177,485	5,734,262
Safety	39,329	2,025	41,354
Power Delivery Management	309,085	6,864	315,949
Human Resources	288,199	69,107	357,306
Communications	241,930	11	241,941
Generation Plant Operations	8,982	1,313,326	1,322,308
Corporate Development	506,747	378,190	884,937
Credit & Risk	2,297	-	2,297
Organizational Development & Training	20,493	-	20,493
Internal Audit	219,668	-	219,668
Supply Chain Management	512,107	61,653	573,760
Legal	2,604,642	688,488	3,293,130
Tax	291,893	-	291,893
Marketing & External Affairs	49,792	2,175	51,967
Other Miscellaneous	5,014,844	(3,213,706)	1,801,135
	23,138,315	5,482,552	28,620,867

(b) Concept: DescriptionOfNonPowerGoodOrService

Cheyenne Prairie Generating Station, a 140 MW natural-gas fired power generation facility, was placed into commercial operations on October 1, 2014. The facility includes one simple-cycle 40 MW combustion turbine that we wholly own, and one combined-cycle 100 MW unit that we jointly own with Black Hills Power. We own 42 MW, and Black Hills Power owns 58 MW of this combined-cycle unit. Black Hills Service Company (BHSC) is responsible for plant operations. We are committed to pay our proportionate share of the additions, replacements and operating and maintenance expenses.

	Gillette Complex Allocation
Generation Support	1,372,885
General Accounting	78
Environmental Services	22,063
Information Technology	5,322
Power Delivery Management	2,006
Human Resources	1,939
Generation Plant Operations	772,272
Legal	1,335
Other Miscellaneous	2,711
	2,180,611

(c) Concept: DescriptionOfNonPowerGoodOrService

Corriedale, a 52.5 MW wind farm near Cheyenne, Wyoming, was placed into commercial operation on November 30, 2020. This wind farm serves as the dedicated wind energy supply for Renewable Ready customers in South Dakota and Wyoming. We own 20 MW and Black Hills Power owns 32.5 MW of this wind farm. We are committed to pay our proportionate share of the additions, replacements and operating and maintenance expenses. BHSC is responsible for operations of the wind farm.

	Corriedale Alloc from BHP
Generation Support	34,182
Transmission	73
General Accounting	151
Environmental Services	2,012
Power Delivery Management	370
Generation Plant Operations	448,070
Legal	34,927
	519,785

(d) Concept: NameOfAssociatedAffiliatedCompany

We have 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. 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.

(e) Concept: NameOfAssociatedAffiliatedCompany

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(f) Concept: NameOfAssociatedAffiliatedCompany

We have spare turbine use agreements with Black Hills Power and Black Hills Colorado IPP which allow for the use of spare combustion turbine engines owned by Black Hills Power and Black Hills Colorado IPP to support operations at our Cheyenne Prairie Generating Station.

(g) Concept: NameOfAssociatedAffiliatedCompany

We have spare turbine use agreements with Black Hills Power and Black Hills Colorado IPP which allow for the use of spare combustion turbine engines owned by Black Hills Power and Black Hills Colorado IPP to support operations at our Cheyenne Prairie Generating Station.

(h) Concept: NameOfAssociatedAffiliatedCompany

We have a Wygen II Ground Lease with WRDC expiring in 2047 with five automatic renewal terms of 20 years each.

(i) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

The account breakdown is shown below:

	Indirect	Direct	Combined
Operating Revenues (400)	-	(30,000)	(30,000)
Operation Expenses (401)	17,723,588	4,453,370	22,176,958
Maintenance Expenses (402)	1,895,444	811,036	2,706,480
Depreciation Expense (403)	2,341,869	-	2,341,869
Amort. & Depl of Utility Plant (404-405)	333,963	-	333,963
Taxes Other Than Income Taxes (408.1)	577,690	220,014	797,704
Revenues From Merchandising, Jobbing and Contract Work (415)	(12,837)	-	(12,837)
Costs and Exp. Of Merchandising, Job. & Contract Work (416)	3,031	1,500	4,531
Expenses of Nonutility Operations (417.1)	4,877	-	4,877
Miscellaneous Nonoperating Income (421)	(29,982)	(60,000)	(89,982)
Donations (426.1)	36,706	10,817	47,523
Exp. For Certain Civic, Political & Related Activities (426.4)	45,889	75,814	121,703
Other Deductions (426.5)	217,594	-	217,594
Taxes Other Than Income Taxes (408.2)	484	-	484
	23,138,316	5,482,551	28,620,867
Schedule 429 Total			28,620,867
Revenues	(42,819)	(90,000)	(132,819)
Expenses	23,181,135	5,572,551	28,753,686
	23,138,316	5,482,551	28,620,867

(j) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

The account breakdown is shown below:

	Gillette Complex Allocation
Operation Expenses (401)	1,029,747
Maintenance Expenses (402)	1,099,843
Taxes Other Than Income Taxes (408.1)	50,892
Donations (426.1)	129
	2,180,611
Schedule 429 Total	2,180,611
Revenues	-
Expenses	2,180,611
	2,180,611

(k) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

The account breakdown is shown below:

	Corriedale Alloc from BHP
Operation Expenses (401)	517,765
Taxes Other Than Income Taxes (408.1)	2,020
	519,785
Schedule 429 Total	519,785
Revenues	-
Expenses	519,785
	519,785

(l) Concept: DescriptionOfNonPowerGoodOrService

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Black Hills Power. We own 42 MW, and Black Hills Power owns 58 MW of this combined-cycle unit. Black Hills Service Company (BHSC) is responsible for plant operations. We are committed to pay our proportionate share of the additions, replacements and operating and maintenance expenses

	CPGS Allocation to BHP
Generation Support	585,673
Transmission	8,001
General Accounting	641
Environmental Services	18,229
Information Technology	4,715
Power Delivery Management	983
Generation Plant Operations	2,186,163
Other Miscellaneous	741,123
	3,545,528

(m) Concept: NameOfAssociatedAffiliatedCompany

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(n) Concept: NameOfAssociatedAffiliatedCompany

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(o) Concept: NameOfAssociatedAffiliatedCompany

We have a shared facilities agreement with Wyoming Gas, whereby Wyoming Gas is charged for the use of the Cheyenne service center owned by Cheyenne Light Fuel and Power.

(p) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

The account breakdown is shown below:

	CPGS Allocation to BHP
Operation Expenses (401)	2,217,845
Maintenance Expenses (402)	1,250,060
Taxes Other Than Income Taxes (408.1)	77,623
	3,545,528
Schedule 429 Total	3,545,528
Revenues	-
Expenses	3,545,528
	3,545,528