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February 3, 2011

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**FILED WITH
Executive Secretary**

February 03, 2011

IOWA UTILITIES BOARD

Executive Secretary
Iowa Utilities Board
1375 East Court Avenue, Room 69
Des Moines, IA 50319-0069

Re: Corrections to Tariff Sheets Implementing Modified Settlement
Black Hills/Iowa Gas Utility Company, LLC d/b/a Black Hills Energy
Docket No. RPU-2010-0002 (TF-2010-0076)

Dear Executive Secretary,

On January 11, 2011, Black Hills/Iowa Gas Utility Company, LLC d/b/a Black Hills Energy (“Black Hills Energy”) filed in this docket a modified joint motion and unanimous settlement on all issues. The filing included two versions (a redline version and a clean version) of tariff sheets implementing the terms and conditions of the modified settlement. Final rate case expenses could not be ascertained at that time, and thus no rate case expenses were reflected in the filed tariff sheets. As indicated in the cover letter accompanying the January 11 filing, at such time as final rate case expenses became known to Black Hills Energy it intended to make a subsequent filing of corrected tariff sheets that would incorporate recovery of final rate case expenses by means of an appropriate adjustment to the volumetric rate.

Enclosed for filing is a schedule showing the final rate case expenses of Black Hills Energy, the Office of Consumer Advocate, and the Iowa Utilities Board, and a calculation of a new monthly rate case expense amortization amount. Also enclosed for filing are two versions (a redline version and a clean version) of corrected tariff sheets that incorporate recovery of final rate case expenses, accompanied by a combined class cost of service study and rate design model (in Excel format) in support of the corrected tariff sheets.

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Please contact the undersigned if you have questions regarding this filing.

Very truly yours,

/s/ Philip E. Stoffregen

Philip E. Stoffregen
Attorney for Black Hills Energy