

April 27, 2016

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

FILED WITH
Executive Secretary
April 27, 2016
IOWA UTILITIES BOARD

Re: Black Hills Energy
Correction of Errata in Amendment to Application
In re: Black Hills/Iowa Gas Utility Company, LLC, d/b/a Black Hills Energy
Docket Nos. SPU-2015-0039, TF-2015-0352

Dear Executive Secretary:

On April 25, 2016, Black Hills Energy filed in the above-identified dockets a motion for leave to amend its original application previously filed on November 24, 2015. The motion was accompanied by the proposed amendment to the application and a supporting exhibit identified as Exhibit 3.

It has come to Black Hills Energy's attention that there are several errata in the amendment and the exhibit. Black Hills Energy has corrected the errata and is hereby submitting corrected versions of the amendment and exhibit.

The corrected version of the amendment differs from the amendment filed on April 25, 2016, in the following material respects:

- In the first line of ¶ 10, "Alternative 2" has been replaced by "Alternative 1."
- In the eighth line of ¶ 12, "twelve-month" has been replaced by "36-month."
- In the first line of ¶ 13, "Alternative 1" has been replaced by "Alternative 2."
- In the second-to-last line of ¶ 13, "\$0.93" has been replaced by "\$0.94."
- In the first line of ¶ 14, "Alternative 2" has been replaced by "Alternative 1."
- In the sixth line of ¶ 14, "it used for Alternative One" has been replaced by "for both alternatives."
- In the seventh line of ¶ 14, "\$4,363,591" has been replaced by "\$4,417,728."
- In the eighth line of ¶ 14, "\$0.78" has been replaced by "\$0.80."

- In the second line of ¶ 16, “\$0.93” has been replaced by “\$0.94.”
- In the third line of ¶ 16, “Alternative 1” has been replaced by “Alternative 2” and “\$0.78” has been replaced by “\$0.80.
- In the fourth line of ¶ 16, “Alternative 2” has been replaced by “Alternative 1.”
- In ¶ C on page 12, “twelve months” has been replaced by “36 months” and “an accounting order allowing recovery of testing costs in Black Hills Energy’s next rate case” has been replaced by “deferral of testing costs and recovery over 36 months as proposed for capital carrying costs.”

The corrected version of the exhibit differs from the exhibit filed on April 25, 2016, in the following material respects:

- The title at the beginning of line 3 of the “5yr Calcs” spreadsheet tab has been changed from “Alternative 1” to “Alternative 2.”
- The title at the beginning of line 22 of the “5yr Calcs” spreadsheet tab has been changed from “Alternative 2” to “Alternative 1.”
- Line 29 of the “5yr Calcs” spreadsheet tab has been corrected to reflect a 52/48 equity-to-debt capital structure rather than the incorrect 50/50 equity-to-debt capital structure reflected in the exhibit filed on April 25, 2016.
- The general service customer count used in the formulae in cells C: 14, 17, 33, and 36 of the “5yr Calcs” spreadsheet tab has been corrected from 155,000 to 153,257.

Very truly yours,

/s/ Philip E. Stoffregen

Philip E. Stoffregen

ATTORNEY FOR BLACK HILLS ENERGY