



**FILED WITH
Executive Secretary**

1815 Capitol Ave
Omaha, NE 68102
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April 22, 2011

IOWA UTILITIES BOARD

**TF-2011-0050
(RPU-2010-0002)**

April 22, 2011

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

Re: First Revised Tariff Sheet 14a
Black Hills/Iowa Gas Utility Company, LLC d/b/a Black Hills Energy

Dear Executive Secretary,

Enclosed for filing on the electronic filing system by Black Hills/Iowa Gas Utility Company, LLC d/b/a Black Hills Energy ("Black Hills Energy") is First Revised Tariff Sheet 14a. This tariff sheet reflects the customer charge increase of the Modified Settlement Agreement authorized by the Board in Docket No. RPU-2010-0002. The sheet was inadvertently omitted from the compliance filing in Docket No. TF-2010-0076 (RPU-10-2).

The changes to this sheet are: (1) an increase in the customer charge from \$150 to \$200, (2) elimination of clause 3F, which no longer exists, (3) reformatting to make the sheet consistent with the company's 2008 format changes, and (4) new proposed and effective dates for the tariff. Since the sheet is being reformatted, the old sheet is provided instead of a redline version.

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

Very truly yours,

/s/ Robert J. Amdor

Robert J. Amdor
Regulatory Services Manager