

**October 27, 2010**

**IOWA UTILITIES BOARD**



**Brown, Winick, Graves, Gross,  
Baskerville and Schoenebaum, P.L.C.**

666 Grand Avenue, Suite 2000  
Ruan Center, Des Moines, IA 50309

October 27, 2010

*direct phone: 515-242-2433*

*direct fax: 515-323-8533*

*email: whipple@brownwinick.com*

Executive Secretary  
Iowa Utilities Board  
350 Maple Street  
Des Moines, Iowa 50319-0069

RE: Black Hills/Iowa Gas Utility Company, LLC d/b/a Black Hills  
Docket No. RPU-2010-0002

Dear Executive Secretary:

On October 26, 2010, Black Hills/Iowa Gas Utility Company, LLC d/b/a Black Hills Energy ("Black Hills Energy") filed a document along with its post-hearing brief entitled "Late-Filed Exhibit 3," but mistakenly filed the incorrect document that was to be the Late-Filed Exhibit 3. Included with this filing please find the correct Late-Filed Exhibit 3, which replaces the document filed on October 26, 2010. Black Hills Energy is simultaneously filing a motion today to withdraw the incorrect exhibit from the electronic filing system.

Yours truly,

*/s/ Leanna D. Whipple*

Leanna D. Whipple

ATTORNEY FOR BLACK HILLS/IOWA  
GAS UTILITY COMPANY, LLC D/B/A  
BLACK HILLS ENERGY