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

Re: Corrected Final Tariff Sheets Implementing Modified Settlement  
Black Hills/Iowa Gas Utility Company, LLC d/b/a Black Hills Energy  
Docket No. TF-2011-0024 (RPU-2010-0002)

Dear Executive Secretary,

Enclosed for filing by Black Hills/Iowa Gas Utility Company, LLC d/b/a Black Hills Energy ("Black Hills Energy") are two versions (a clean version and a redline version) of corrected final tariff sheets implementing the modified unanimous settlement filed in Docket No. RPU-2010-0002 on January 11, 2011. These corrected final tariff sheets replace and supersede the tariff sheets Black Hills Energy filed in this Docket No. TF-2011-0024 on February 3, 2011, and the tariff sheets Black Hills Energy filed in Docket No. RPU-2010-0002 on January 11, 2011. They incorporate recovery of final rate case expenses as reflected in the schedule Black Hills Energy filed in this Docket No. TF-2011-0024 on February 3, 2011, and are supported by the combined class cost of service study and rate design model (in Excel) Black Hills Energy filed in this docket on February 3, 2011. The redline version of the corrected final tariff sheets shows all changes from the temporary tariff sheets that are currently in effect.

Very truly yours,

*/s/ Philip E. Stoffregen*

Philip E. Stoffregen  
Attorney for Black Hills Energy