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May 23, 2011

Mr. Robert J. Amdor
Regulatory Services Manager
Black Hills Energy
1815 Capitol Avenue
Omaha, NE 68102

RE: TF-2011-0050

Dear Mr. Amdor:

Black Hills Energy Company's filing, TF-2011-0050; have been approved to become effective May 25, 2011, subject to complaint or investigation.

Should you have any questions or concerns, please feel free to contact our energy section staff at (515) 725-7364.

Sincerely,

/s/ Stan Wolf

Stan Wolf, Manager
Energy Section

SW/gb/jab