



**Amy K. Koenig**  
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November 15, 2013

Patty VanGerpen  
South Dakota Public Utilities Commission  
Capitol Building  
500 East Capitol Avenue  
Pierre, SD 57501-5070

Re: Black Hills Power Application

Dear Ms. VanGerpen:

Enclosed for electronic filing please find Application of Black Hills Power, Inc. for an Accounting Authority Order Allowing It To (1) Use Deferred Accounting for Costs Incurred Due to Winter Storm Atlas Damage; and (2) Transfer the Remaining Plant Balance for the Soon to be Decommissioned Neil Simpson I, Osage, and Ben French Plants to a Regulatory Asset. Thank you.

Sincerely,

A handwritten signature in blue ink that reads 'Amy K. Koenig'.

Amy K. Koenig

AKK/cjs  
Enclosure