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May 11, 2012

Ms. Patricia Van Gerpen
Executive Director
South Dakota Public Utilities Commission
Capital Building, 1st floor
500 E. Capital Ave.
Pierre, SD 57501-5070

RE: Docket No. EL12-029 - In the Matter of Black Hills Power, Inc. for Approval of
its Environmental Improvement Adjustment

Dear Ms. Van Gerpen:

Based on working with the Commission Staff on the above referenced docket, we submit the
following as updates to the original filing:

1. Revised Exhibit 2 and 3 - Legislative and Clean Format of Tariffs to reflect updated
Small General Service and Large General Service - Industrial rates, as well as
clarification of the annual true-up calculation.
2. Revised Exhibit 4 – Environmental Improvement Adjustment Calculation with the
following updates:
 - a. Annual true-up calculation (Schedule 4-1.2)
 - b. Year two revenue requirement detail calculation (Schedules 4-8 through 4-12)
 - c. Accumulated deferred tax calculation correction (Schedule 4-9)
 - d. Year two filing fee included (Schedule 4-8)
 - e. Accumulated depreciation assumption updated (Schedule 4-9)

Please note that Schedules 4-7 and 4-11 are Confidential

3. Black Hills Power's Jurisdiction Report of Earnings - Confidential

If you have any questions or concerns, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Chris Kilpatrick', written over a light blue circular stamp or watermark.

Chris Kilpatrick