



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 3, 2013

Via E-mail

Anthony S. Cleberg  
Executive Vice President and  
Chief Financial Officer  
Black Hills Corporation  
625 Ninth Street  
Rapid City, South Dakota 57701

**Re: Black Hills Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2012**  
**Filed February 25, 2013**  
**File No. 1-31303**

Dear Mr. Cleberg:

We have completed our review of your filing. We remind you that our comment or changes to disclosure in response to our comment does not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comment as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jim Allegretto

Jim Allegretto  
Senior Assistant Chief Accountant