

Mail Stop 3561

September 22, 2005

By Facsimile and U.S. Mail

Mr. David R. Emery  
President and Chief Executive Officer  
Black Hills Corporation  
Black Hills Power, Inc.  
625 Ninth Street  
Rapid City, South Dakota 57701

Re: Black Hills Corporation  
Form 10-K for the year ended December 31, 2004  
Filed March 16, 2005  
File No. 1-31303

Black Hills Power, Inc.  
Form 10-K for the year ended December 31, 2004  
Filed March 30, 2005  
File No. 1-7978

Dear Mr. Emery:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto  
Sr. Assistant Chief Accountant