

Mail Stop 3561

October 19, 2009

David R. Emery
Chairman, President and Chief Executive Officer
Black Hills Corporation
625 Ninth Street
Rapid City, SD 57701

**Re: Black Hills Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 2, 2009
File No. 001-31303**

Dear Mr. Emery:

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

Sincerely,

H. Christopher Owings
Assistant Director