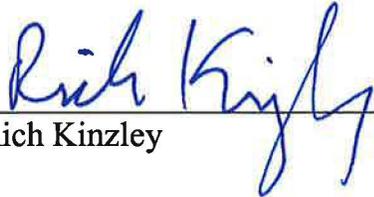


ATTESTATION

Rich Kinzley attests that he is the Vice President and Corporate Controller of Black Hills Service Company. and is the authorized accounting representative of Black Hills Power, Inc., and that the cost statements and supporting data submitted as part of this filing which purport to reflect the books of Black Hills Power, Inc. do, in fact, set forth the results shown by such books.



Rich Kinzley

Subscribed and sworn before me this 28th day of March, 2014.



Notary Public, South Dakota
My Commission Expires: 12-1-14

