

The Plan has provided Arthur Andersen a copy of this Form 8-K prior to its filing with the Securities and Exchange Commission (the "Commission"). Arthur Andersen has provided us with a letter, addressed to the Commission, which is filed as Exhibit 16 hereto.

During the Plan's two most recent fiscal years ended December 31, 2001, and the subsequent interim period, the Plan did not consult with Deloitte & Touche with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Plan's financial statements, or any other matters or reportable events listed in Items 304(a)(2)(i) and (ii) of Regulation S-K.

Item 7.

Financial Statements and Exhibits.

(c) Exhibits:

16 Letter from Arthur Andersen LLP to the Securities and Exchange Commission, dated May 31, 2002.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

BLACK HILLS CORPORATION
EMPLOYEE STOCK PURCHASE PLAN

By: /s/ Roxann R. Basham
Roxann R. Basham
Plan Committee Member

Date: May 31, 2002

Exhibit Index

Exhibit Number	Description
16	Letter from Arthur Andersen LLP to the Securities and Exchange Commission, dated May 31, 2002.

May 31, 2002

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Dear Sir/Madam:

We have read the first four paragraphs of Item 4 included in the Form 8-K dated May 31, 2002 of Black Hills Corporation's Employee Stock Purchase Plan filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

/s/ Arthur Andersen LLP
Arthur Andersen LLP

cc: Roxann R. Basham
Plan Committee Member
Black Hills Corporation