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March 4, 2014

Dr. Burl W. Haar  
Executive Secretary  
Minnesota Public Utilities Commission  
121 Seventh Place East, Suite 350  
St. Paul, MN 55101-2147

**Re: Otter Tail Power Company  
2013 Five-Year Review of Depreciation Certification  
Docket No. E017/D-13-795  
Letter**

Dear Dr. Haar:

This letter is being filed to confirm that Otter Tail Power Company accepts the Minnesota Department of Commerce's recommendations as identified in their March 3, 2014 Response Comments in the above-referenced matter. Also enclosed is a Certificate of Service.

Please contact me at (218) 739-8659 or [ldemmer@otpc.com](mailto:ldemmer@otpc.com) if you have any questions regarding this filing.

Sincerely,

*/s/ LOYAL K. DEMMER*  
Loyal K. Demmer, CMA  
Depreciation Accountant

jce  
Enclosures  
By electronic filing  
c: Service List

**CERTIFICATE OF SERVICE**

**RE: In the Matter of Otter Tail Power Company's 2013 Five-Year Review of  
Depreciation Certification  
Docket No. E017/D-13-795**

I, Jana C. Emery, hereby certify that I have this day served a copy of the following, or a summary thereof, on Dr. Burl W. Haar and Sharon Ferguson by e-filing, and to all other persons on the attached service list by electronic service or by First Class mail.

**Otter Tail Power Company  
Letter**

Dated this **4th** day of **March, 2014**

/s/ JANA C. EMERY  
Jana C. Emery  
Regulatory Filing Coordinator  
Otter Tail Power Company  
215 South Cascade Street  
Fergus Falls MN 56537  
(218) 739-8879

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Julia	Anderson	Julia.Anderson@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	Yes	OFF_SL_13-795_D-13-795
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	OFF_SL_13-795_D-13-795
Michael	Bradley	mike.bradley@lawmoss.com	Moss & Barnett	Suite 4800 90 S 7th St Minneapolis, MN 55402-4129	Electronic Service	No	OFF_SL_13-795_D-13-795
Gary	Chesnut	gchesnut@agp.com	AG Processing Inc. a cooperative	12700 West Dodge Road PO Box 2047 Omaha, NE 681032047	Electronic Service	No	OFF_SL_13-795_D-13-795
Loyal	Demmer	ldemmer@otpc.com	Otter Tail Power Co.	215 South Cascade Street PO Box 496 Fergus Falls, MN 565380496	Electronic Service	Yes	OFF_SL_13-795_D-13-795
James C.	Erickson	jericksonkbc@gmail.com	Kelly Bay Consulting	17 Quechee St  Superior, WI 54880-4421	Electronic Service	No	OFF_SL_13-795_D-13-795
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500  Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_13-795_D-13-795
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Burl W.	Haar	burl.haar@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_13-795_D-13-795
Shane	Henriksen	shane.henriksen@enbridge.com	Enbridge Energy Company, Inc.	1409 Hammond Ave FL 2  Superior, WI 54880	Electronic Service	No	OFF_SL_13-795_D-13-795
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