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September 29, 2017

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101-2147

**RE: Otter Tail Power Company's Petition for Approval of its 2017 Annual Review of Depreciation Certification
Docket No. E017/D-17-652
Reply Comments**

Dear Mr. Wolf:

This letter is being filed as Otter Tail Power Company's (Otter Tail's) Reply Comments in the above-referenced matter. Otter Tail confirms that it agrees with the Minnesota Department of Commerce, Division of Energy Resources' recommendations in their September 28, 2017 Comments in the above-referenced matter.

Please contact me at (218) 739-8659 or ldemmer@otpc.com if you have any questions regarding this filing. A Certificate of Service is enclosed.

Sincerely,

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

jch
Enclosures
By electronic filing
c: Service List