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December 1, 2006

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VIA ELECTRONIC FILING AND FIRST CLASS MAIL

Illona A. Jeffcoat-Sacco
Director, Public Utilities Division
Public Service Commission – ND
600 E Boulevard Ave., Dept. 408
Bismarck, ND 58505-0480

**Re: In the Matter of the Application of OTTER TAIL CORPORATION, d/b/a
Otter Tail Power Company, for an Advance Determination of Prudence
for the Big Stone II Generating Plant
NDPSC Case No. PU-06-481**

Dear Ms. Jeffcoat-Sacco:

Please find enclosed for filing in the above-referenced docket the following:

1. The prefiled written direct testimonies of:
 - a. Ward Uggerud, Sr. Vice President, Otter Tail Power Company;
 - b. Mark Rolfes, Big Stone II Project Manager, Otter Tail Power Company;
 - c. Kermit Trout, Vice President – Senior Project Manager, Black & Veatch Corporation;
 - d. Bryan Morlock, Manager of Resource Planning, Otter Tail Power Company;
 - e. Robert Brautovich, Assistant Vice President - Coal Marketing West, BNSF Railway Company; and
 - f. Tim Rogelstad, Manager of Delivery Planning, Otter Tail Power Company.

2. Also filed herewith is our Application for Trade Secret Protection relating to identified exhibits to the above-referenced testimony.

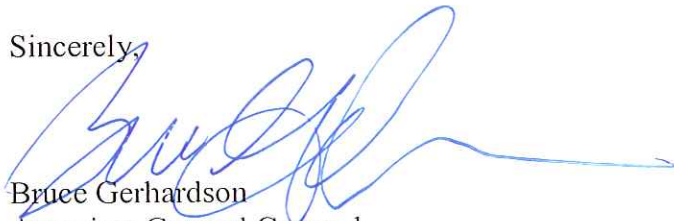
10 PU-06-481 Filed 12/01/2006
Pages: 2
Letter re filing of Direct Testimonies
Otter Tail Corporation

Ms. Jeffcoat-Sacco
December 1, 2006
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Please refer all inquiries regarding this filing to:

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Sincerely,



Bruce Gerhardson
Associate General Counsel
BG/dm

Enclosures