

LINDQUIST & VENNUM P.L.L.P.

4200 IDS CENTER
80 SOUTH EIGHTH STREET
MINNEAPOLIS, MN 55402-2274
TELEPHONE: 612-371-3211
FAX: 612-371-3207

IN DENVER:
600 17TH STREET, SUITE 1800 SOUTH
DENVER, CO 80202-5441
TELEPHONE: 303-573-5900
FAX: 303-573-1956

ATTORNEYS AT LAW

www.lindquist.com

TODD J. GUERRERO
612/371-3258
tguerrero@lindquist.com

April 23, 2008

VIA FEDERAL EXPRESS & EMAIL

Illona Jeffcoat-Sacco
Executive Secretary
North Dakota Public Service Commission
State Capitol
Bismarck, ND 58505

**Re: Montana Dakota Utilities Co., and Otter Tail Corporation; Advance
Determination of Prudence, Big Stone II Generating Station
Case Nos. PU-06-481 and PU-06-482**

Dear Ms. Jeffcoat-Sacco:

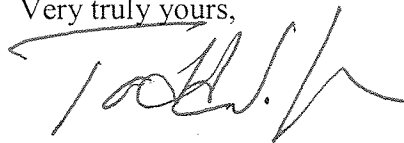
Enclosed for filing in the above matter please find an original and seven copies of Applicants' prefiled rebuttal testimony and attached exhibits, along with an Affidavit of Service.

Also enclosed for filing please find Applicants' Application for Trade Secret Protection, along with the trade secret material in the enclosed sealed envelope (one copy only).

Please direct any questions to Montana-Dakota's Mr. Daniel Kuntz (701-530-1016), Otter Tail's Mr. Mark Bring (218-998-7152), or to the undersigned.

Thank you for your consideration.

Very truly yours,



Todd J. Guerrero

TJG/kas
cc: Attached Service List (w/encl.)

Doc# 2630669\1

304 PU-06-481 Filed 04/23/2008 Pages: 165
Application for Trade Secret Protection/Applicants'
Prefiled Rebuttal Testimony
Otter Tail Corporation and Montana-Dakota Utilities
Co.
Lindquist & Vennum PLLP by Todd Guerrero

STATE OF NORTH DAKOTA
PUBLIC SERVICE COMMISSION

Otter Tail Corporation, Advance
Determination of Prudence
Application

AFFIDAVIT OF SERVICE

Montana-Dakota Utilities Co.,
a Division of MDU Resources Group,
Inc., Advance Determination of Prudence
Application


Case Nos. PU-06-481, PU 06-482

Kristen A. Swenson, of the City of Minneapolis, County of Hennepin, in the State of Minnesota, being duly sworn on oath says: that on the 23rd day of April, 2008, she served the following:

- 1.) One original of Applicants' prefiled rebuttal testimony and attached exhibits; and
 - 2.) Applicants' Application for Trade Secret Protection.
- upon the attached service list via electronic mail and U.S. Mail.



Subscribed and sworn to before me
this 23rd day of April, 2008.



Notary Public



STATE OF NORTH DAKOTA
PUBLIC SERVICE COMMISSION

Otter Tail Corporation, Advance
Determination of Prudence
Application

SERVICE LIST

Montana-Dakota Utilities Co.,
a Division of MDU Resources Group,
Inc., Advance Determination of Prudence
Application

Case Nos. PU-06-481, PU 06-482

Illona Jeffcoat-Sacco
Executive Secretary
North Dakota Public Service Commission
State Capitol
Bismarck, ND 58505

Donald R. Ball
Vice President – Regulatory Affairs
Montana-Dakota Utilities Co., a Division of
MCU Resources Group, Inc.
400 N 4th Street
Bismarck, ND 58501
Don.Ball@MDU.com

Daniel S. Kuntz
Assistant General Counsel
Montana-Dakota Utilities, Co., a Division of
MDU Resources Group, Inc.
P.O. Box 5650
Bismarck, ND 58506-5650
Dan.kuntz@mduresources.com

John W. Breen Jr.
Attorney and Counselor at Law
717 Williams Street
Bismarck, ND 58501-2483
Jwbreen2@bis.midco.net

Mark Trechock
Dakota Resource Council
P.O. Box 1095
Dickinson, ND 58602-1095
mark@drcinfo.com

David Schlissel
Synapse Energy Economics
22 Pearl Street
Cambridge, MA 02139
dschlissel@synapse-energy.com

Carrie La Seur
Plains Justice
319 3rd Street NW
Mount Vernon, IA 52314

Mark Bring
Associate General Counsel
Otter Tail Corporation
215 S. Cascade Street
Fergus Falls, MN 56538-0496
mbring@ottertail.com