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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:

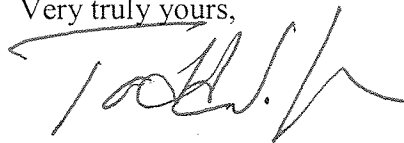
Enclosed for filing in the above matter please find an original and seven copies of Applicants' prefiled rebuttal testimony and attached exhibits, along with an Affidavit of Service.

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.)

309 PU-06-482 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


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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 23<sup>rd</sup> 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

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

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