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May 1, 2008

VIA EMAIL AND US MAIL

Honorable Al Wahl
Office of Administrative Hearings
1707 North 9th Street
Bismarck, North Dakota 58501-1882

**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 Judge Wahl:

Enclosed for filing in the above matter please find an original and seven copies of the late filed OTP/MDU Exhibit Nos. 351 and 352; and an Affidavit of Service.

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.)

OTP/MDU EXHIBIT 351

U.S. DEMONSTRATED RESERVE BASE OF COAL BY MINING METHOD

(million short tons remaining as of January 1, 2007)

	Demonstrated Reserves in place				Estimated Recoverable	
	Underground- Minable Coal	Surface- Minable Coal	Total Coal Reserves	% of U.S. Total	Estimated Recoverable	% of U.S. Total
Alabama	986	3,188	4,174	0.8%	2,767	1.0%
Alaska	5,423	685	6,108	1.2%	2,832	1.1%
Arizona	-	-	-	-	-	-
Arkansas	272	144	417	0.1%	228	0.1%
Colorado	11,397	4,761	16,158	3.3%	9,727	3.7%
Georgia	2	2	4	0.0%	2	0.0%
Idaho	4	-	4	0.0%	2	0.0%
Illinois	87,865	16,543	104,408	21.3%	37,978	14.4%
Indiana	8,720	711	9,431	1.9%	4,027	1.5%
Iowa	1,732	457	2,189	0.4%	1,127	0.4%
Kansas	-	972	972	0.2%	680	0.3%
Kentucky	16,909	12,906	29,814	6.1%	14,785	5.6%
Louisiana	-	416	416	0.1%	309	0.1%
Maryland	572	62	634	0.1%	356	0.1%
Michigan	123	5	128	0.0%	59	0.0%
Mississippi	-	-	-	-	-	-
Missouri	1,479	4,510	5,989	1.2%	3,846	1.5%
Montana	70,957	48,220	119,177	24.3%	74,901	28.4%
New Mexico	6,142	5,951	12,093	2.5%	6,965	2.6%
North Carolina	11	-	11	0.0%	5	0.0%
North Dakota	-	9,015	9,015	1.8%	6,877	2.6%
Ohio	17,515	5,745	23,260	4.7%	11,466	4.3%
Oklahoma	1,230	321	1,551	0.3%	798	0.3%
Oregon	15	3	17	0.0%	9	0.0%
Pennsylvania	23,113	4,236	27,349	5.6%	11,687	4.4%
South Dakota	-	366	366	0.1%	277	0.1%
Tennessee	508	262	770	0.2%	456	0.2%
Texas	-	12,328	12,328	2.5%	9,490	3.6%
Utah	5,076	268	5,344	1.1%	2,700	1.0%
Virginia	1,093	548	1,642	0.3%	785	0.3%
Washington	1,332	8	1,340	0.3%	681	0.3%
West Virginia	29,015	3,691	32,706	6.7%	17,814	6.8%
Wyoming	42,499	20,762	63,261	12.9%	40,144	15.2%
U.S. Total	333,991	157,085	491,076	100.0%	263,781	100.0%

Source: Developed from U.S. Dept. of Energy, Energy Information Administration, *Annual Coal Report 2006*, November 2007, Table 15, page 31, "Recoverable Coal Reserves at Producing Mines, Estimated Recoverable Reserves, and Demonstrated Reserve Base by Mining Method, 2006," <http://tonto.eia.doe.gov/FTP/ROOT/coal/05842006.pdf>.

Notes: (1) The demonstrated reserve base includes publicly available data on coal mapped to measured and indicated degrees of accuracy and found at depths and in coalbed thicknesses considered technologically minable at the time of determinations. (2) In some coal-producing states, such as Arizona and Mississippi, absence of publicly available results in no values for inclusion in the demonstrated reserve base. (3) The effective date for the demonstrated reserve base, as customarily worded, is "Remaining as of January 1, 2007." (4) EIA's estimated recoverable reserves include the coal in the demonstrated reserve base considered recoverable after excluding coal estimated to be unavailable due to land use restrictions or currently economically unattractive for mining, and after applying assumed mining recovery rates.

OTP/MDU EXHIBIT 352
WORLD ESTIMATED RECOVERABLE COAL
(million short tons)

<u>Region/Country</u>	<u>Recoverable Anthracite and Bituminous</u>	<u>Recoverable Lignite and Subbituminous</u>	<u>Total Recoverable Coal</u>	<u>Percent of World Total</u>
Canada	3,826	3,425	7,251	0.73%
Greenland	0	202	202	0.02%
Mexico	948	387	1,335	0.13%
United States	123,746	143,808	267,554	26.82%
North America	128,520	147,821	276,342	27.70%
Argentina	0	467	467	0.05%
Bolivia	1	0	1	0.00%
Brazil	0	11,148	11,148	1.12%
Chile	34	1,268	1,302	0.13%
Colombia	6,867	420	7,287	0.73%
Ecuador	0	26	26	0.00%
Peru	1,058	110	1,168	0.12%
Venezuela	528	0	528	0.05%
Central & South America	8,489	13,439	21,928	2.20%
Western Europe	1,571	34,918	36,489	3.66%
Albania	0	875	875	0.09%
Austria	0	22	22	0.00%
Bulgaria	4	2,406	2,411	0.24%
Croatia	7	36	43	0.00%
Czech Republic	2,308	3,812	6,120	0.61%
Former Serbia&Montenegro	10	18,279	18,288	1.83%
France	17	0	17	0.00%
Germany	202	7,227	7,428	0.74%
Greece	0	4,299	4,299	0.43%
Hungary	218	3,482	3,700	0.37%
Ireland	15	0	15	0.00%
Italy	0	37	37	0.00%
Netherlands	548	0	548	0.05%
Norway	0	6	6	0.00%
Poland	15,432	0	15,432	1.55%
Portugal	3	36	40	0.00%
Romania	24	520	545	0.05%
Slovakia	0	190	190	0.02%
Slovenia	0	303	303	0.03%
Spain	220	364	584	0.06%
Sweden	0	1	1	0.00%
Turkey	306	4,308	4,614	0.46%
United Kingdom	243	0	243	0.02%
Europe	19,558	46,203	65,762	6.59%

Exhibit continued on following page.

OTP/MDU EXHIBIT 352 (continued)
WORLD ESTIMATED RECOVERABLE COAL
(million short tons)

<u>Region/Country</u>	<u>Recoverable Anthracite and Bituminous</u>	<u>Recoverable Lignite and Subbituminous</u>	<u>Total Recoverable Coal</u>	<u>Percent of World Total</u>
Kazakhstan	31,031	3,448	34,479	3.46%
Kyrgyzstan	0	895	895	0.09%
Russia	54,110	118,964	173,074	17.35%
Ukraine	17,939	19,708	37,647	3.77%
Uzbekistan	1,102	3,307	4,409	0.44%
Eurasia	104,183	146,322	250,505	25.11%
Iran	462	0	462	0.05%
Middle East	462	0	462	0.05%
Algeria	44	0	44	0.00%
Botswana	44	0	44	0.00%
Central African Republic	0	3	3	0.00%
Congo (Kinshasa)	97	0	97	0.01%
Egypt	23	0	23	0.00%
Malawi	0	2	2	0.00%
Mozambique	234	0	234	0.02%
Niger	77	0	77	0.01%
Nigeria	23	186	209	0.02%
South Africa	53,738	0	53,738	5.39%
Swaziland	229	0	229	0.02%
Tanzania	220	0	220	0.02%
Zambia	11	0	11	0.00%
Zimbabwe	553	0	553	0.06%
Africa	55,294	192	55,486	5.56%
Afghanistan	73	0	73	0.01%
Australia	42,549	43,982	86,531	8.67%
Burma	2	0	2	0.00%
China	68,564	57,651	126,215	12.65%
East Timor	NA	NA	NA	NA
India	99,302	2,601	101,903	10.21%
Indonesia	816	4,661	5,476	0.55%
Japan	396	0	396	0.04%
North Korea	331	331	661	0.07%
Korea, South	0	88	88	0.01%
Malaysia	4	0	4	0.00%
Nepal	0	1	1	0.00%
New Caledonia	2	0	2	0.00%
New Zealand	36	593	629	0.06%
Pakistan	0	3,362	3,362	0.34%
Philippines	24	236	260	0.03%
Taiwan	1	0	1	0.00%
Thailand	0	1,493	1,493	0.15%
Vietnam	165	0	165	0.02%
Asia & Oceania	212,265	114,999	327,264	32.80%
World Total	528,772	468,976	997,748	100.00%

Exhibit continued on following page.

OTP/MDU EXHIBIT 352 (continued)
WORLD ESTIMATED RECOVERABLE COAL
(million short tons)

Source: Developed from U.S. Dept. of Energy, Energy Information Administration, *International Energy Annual 2005*, June 2007. Table 8.2, "World Estimated Recoverable Coal," <http://www.eia.doe.gov/pub/international/iea2005/table82.xls>. In that spreadsheet, U.S. data from EIA, unpublished file data of the Coal Reserves Data Base (April 2007). All Other Countries: World Energy Council, *Survey of Energy Resources 2004*, December 13, 2004.

Notes (from [http://www.eia.doe.gov/emeu/iea/Notes for Table 8_2.html](http://www.eia.doe.gov/emeu/iea/Notes%20for%20Table%208_2.html)):

1. World Energy Council definition of "Proved Recoverable Reserves": Proved Recoverable Reserves are the tonnage within the Proved Amount in Place that can be recovered (extracted from the earth in raw form) under present and expected local economic conditions with existing available technology.
2. Data for the United States represent both measured and indicated tonnage, as of January 1, 2006 (equated to December 31, 2005). The U.S. term "measured" approximates the term "proved" used by the World Energy Council. The U.S. "measured and indicated" data have been combined prior to depletion adjustments and cannot be recaptured as "measured alone."
3. The estimates in this table are dependent on the judgment of each reporting country to interpret local economic conditions and its own mineral assessment criteria in terms of specified standards of the World Energy Council. Consequently, the data may not all meet the same standards of reliability and some data, including the Energy Information Administration's (EIA)'s, may not represent reserves of coal that are known to be recoverable under current economic conditions and regulations. Some data, including the EIA's, represent estimated recovery rates for highly reliable estimates of coal quantities in the ground that have physical characteristics like those of coals currently being profitably mined. U.S. coal rank approximations are based partly on Btu and may not match precisely borderline geologic ranks. Further, data in this table may represent different base years. Data for the U.S. represent recoverable coal estimates as of December 31, 2005. Data for other countries are as of December 31, 2002, the most recent period for which they are available. The Energy Information Administration does not certify the international reserves data but reproduces the information as a matter of convenience for the reader.
4. Sum of components may not equal total due to independent rounding.

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 North Dakota, being duly sworn on oath says: that on the 1st day of May, 2008, she served the following:

Late Filed OTP/MDU Exhibit Nos. 351 and 352; and
An Affidavit of Service.

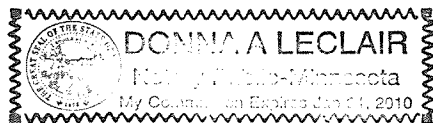
A copy has also been served upon the attached service list via electronic mail and U.S. Mail.

Kristen Swenson

Subscribed and sworn to before me
this 1st day of May, 2008.

Donna A Leclair

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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