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September 22, 2008

SEP 22 2008

PUBLIC SERVICE COMMISSION

Reply to Fergus Falls office
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North Dakota Public Service Commission
Darrell Nitschke, Executive Secretary
600 East Boulevard Avenue, Department 408
Bismarck, ND 58505-0408

*Via Email (ndpsc@nd.gov)
and UPS Overnight Mail*

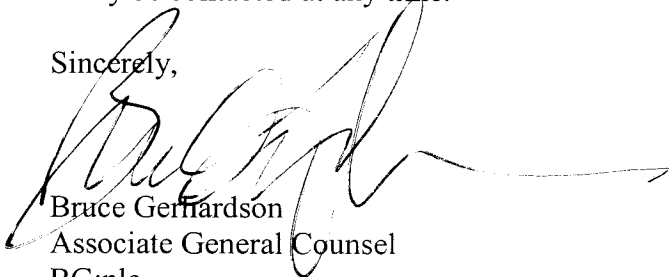
RE: Withdrawal of Otter Tail Power Company's February 28, 2008 Request for Deferred Accounting for FCA Costs
Case No.: PU-08-88

Dear Executive Secretary Nitschke:

On February 28, 2008, Otter Tail Corporation, d/b/a as Otter Tail Power Company filed a request in the above-referenced case seeking temporary authority to use deferred accounting for certain charges recovered through Otter Tail's Cost of Energy Adjustment Clause ("FCA"). The Commission met to consider that matter on February 29, 2008, and after due consideration determined that it was not in Otter Tail's customer's interest to implement deferred accounting for such costs. Otter Tail now requests that the February 28, 2008 request be considered withdrawn so that Commission staff may appropriately close this case.

Should the Commission have any questions regarding this request to withdraw the original request, I may be contacted at any time.

Sincerely,



Bruce Gerhardtson
Associate General Counsel
BG:nlo

cc: Bernadeen Brutlag
Jerry Lien

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Withdrawal of Request for Deferred Accounting for FCA Costs

Otter Tail Corporation

Nasdaq: OTTR