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March 25, 2014

Ms. Patricia Van Gerpen, Executive Director
South Dakota Public Utilities Commission
State Capitol Building
500 East Capitol Avenue
Pierre, SD 57501-5070

**RE: In the Matter of the Filing by Otter Tail Power Company for Approval of
Tariff Revisions
Docket No. EL14-021
Compliance Filing**

Dear Ms. Van Gerpen:

On March 21, 2014, the South Dakota Public Utilities Commission ("Commission") issued an order approving Otter Tail Power Company's ("Otter Tail's") request for a tariff revision in Docket No. EL14-021. Attached to this letter you will find the final version of Otter Tail's General Rules and Regulations, Section 1.05, pages 12, 14, and 16, reflecting Commission approved changes.

Pursuant to South Dakota Codified Laws Section 49-34A-10 and Administrative Rules of South Dakota ("ARSD") Part 20:10:01:02:05, this filing has been electronically submitted to the Commission.

If you have any questions, please contact me at (218) 739-8606 or dopatz@otpc.com.

Sincerely,

/s/ *DEBRA K. OPATZ*
Debra K. Opatz
Pricing Analyst
Regulatory Administration

wao
Enclosures
By electronic service