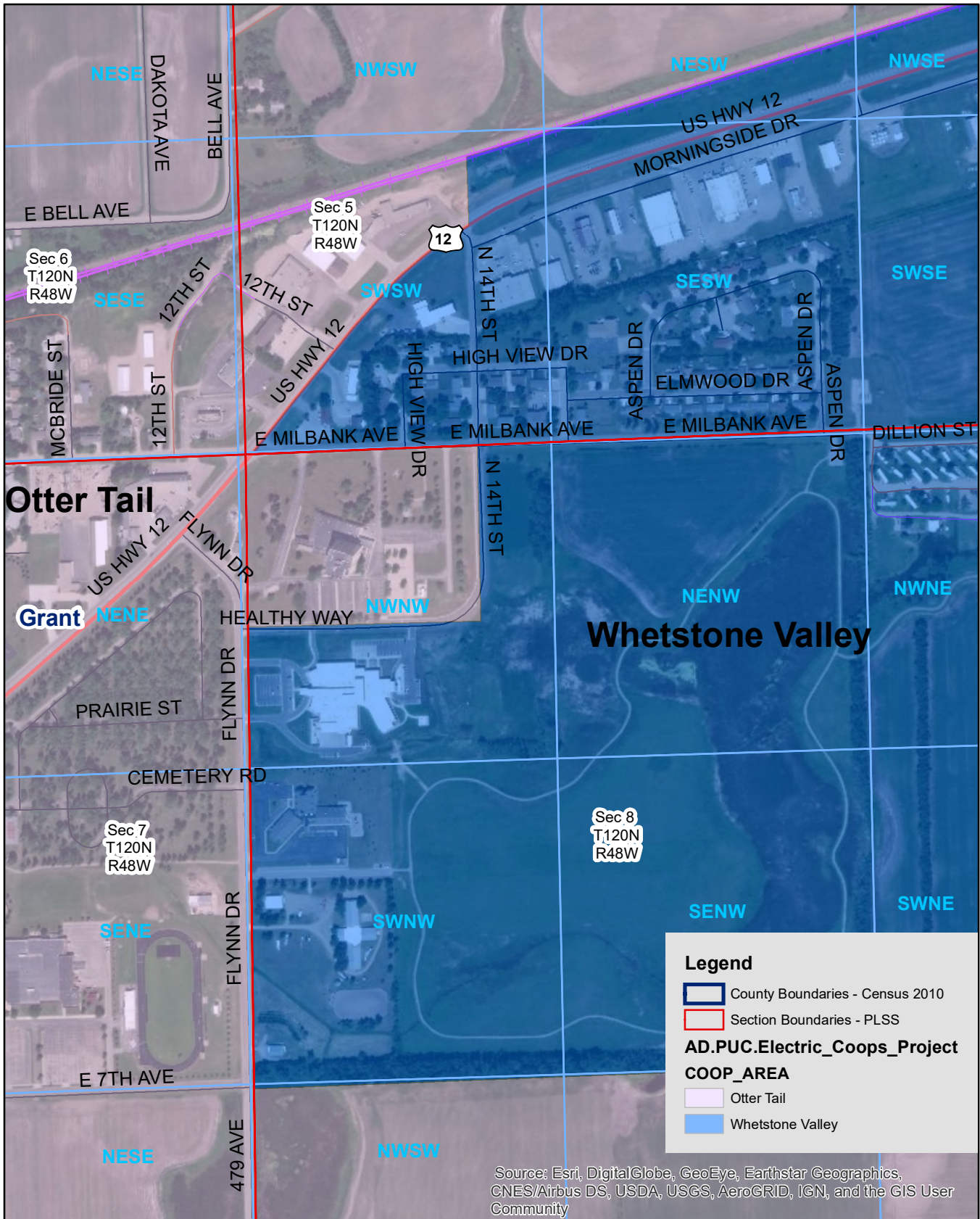


Exhibit L

Otter Tail and Whetstone Electric Service Territory Boundary
 Supplement to Page 5 of 6
 Twin Brooks and Milbank



Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community