

215 South Cascade Street
PO Box 496
Fergus Falls, Minnesota 56538-0496
218 739-8200
www.otpc.com (web site)



December 29, 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 Otter Tail Power Company's Petition to Establish an
Environmental Quality Cost Recovery Tariff
Docket No. EL14-082
Compliance Filing**

Dear Ms. Van Gerpen:

On December 10, 2014, the South Dakota Public Utilities Commission ("Commission") issued an Order approving Otter Tail Power Company's ("Otter Tail's") Petition to Establish an Environmental Quality Cost Recovery Tariff in Docket No. EL14-082. Attached to this letter you will find the final versions of Otter Tail's following rate schedules reflecting Commission approved changes. The revised tariff sheets are as follows:

Tariff Sheet

Cancelling Sheet No.

Index

Fourth Revised Sheet No. 4

Cancelling Third Revised Sheet No. 4

Section 13.00

Third Revised Sheet No. 1

Third Revised Sheet No. 2

Cancelling Second Sheet No. 1

Cancelling Second Sheet No. 2

Section 13.06

Original Sheet No. 1

Section 13.07

Original Sheet No. 1

Section 13.08

Original Sheet No. 1

Original Sheet No. 2

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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

jce
Enclosures
By electronic service