

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

LeRoy Koppendraye

Chair

Ken Nickolai

Commissioner

Marshall Johnson

Commissioner

Phyllis Reha

Commissioner

Thomas Pugh

Commissioner

---

Bruce Gerhardson  
Associate General Counsel  
Otter Tail Corporation  
215 South Cascade Street  
PO Box 496  
Fergus Falls, MN 56538-0496

SERVICE DATE: DECEMBER 5, 2005

DOCKET NO. E-017/AI-05-1394

---

In the Matter of a Petition for Approval of a Tax Sharing Agreement Between Otter Tail Corporation and its Subsidiary Shoreline Industries, Inc.

The above entitled matter has been considered by the Commission and the following disposition made:

**Otter Tail has satisfied its burden of proof that the Agreement is consistent with the public interest;**

**The issue of whether the tax amounts assigned to the utility are reasonable shall be deferred to Otter Tail's next rate case.**

The Commission agrees with and adopts the recommendations of the Department of Commerce which are attached and hereby incorporated in the Order.

BY ORDER OF THE COMMISSION

Burl W. Haar  
Executive Secretary

(S E A L)

This document can be made available in alternative formats (i.e., large print or audio tape) by calling (651) 201-2202 (voice), or 1-800-627-3529 (TTY relay service).