



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 24, 2008

Mail Stop 7010

Via U.S. mail

Kelly Longtin
Chief Executive Officer
Otter Tail AG Enterprises, LLC
24096 - 170th Avenue
Fergus Falls, Minnesota 56537-7518

Re: **Otter Tail AG Enterprises, LLC**
Amendment No.2 to Registration Statement on Form 10-12G/A
Filed on: June 11, 2008
File No.: 000-53042

Dear Mr. Longtin:

We have completed our review of the Form 10. We have no further comments at this time.

If you have any further questions regarding our review of your filing, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733 or Rufus Decker, Accounting Branch Chief, at (202) 551-3769, or Era Anagnosti, Staff Attorney, at (202) 551-3369 or, in her absence, to the undersigned at (202) 551-3760.

Sincerely,

Pamela A. Long
Assistant Director

cc: Todd A. Taylor, Esq. (via facsimile @ (612) 492-7077)
Fredrikson & Byron, P.A.