

Mail Stop 3561

October 6, 2008

John D. Erickson  
President and Chief Executive Officer  
Otter Tail Corporation  
215 South Cascade Street  
Box 496  
Fergus Falls, Minnesota 56538-0496

**Re: Otter Tail Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed March 3, 2008  
File No. 000-00368**

Dear Mr. Erickson:

We have reviewed your letter dated October 2, 2008 and have the following comment.

Definitive Proxy Statement on Schedule 14A

Compensation Discussion and Analysis, page 8

1. We reviewed your responses to comments four and five in our letter dated September 23, 2008. Please provide us with your intended disclosure for future filings based on information disclosed in the above-referenced documents.

\* \* \* \* \*

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Please contact Catherine Brown, Staff Attorney, at (202) 551-3513, Ellie Bavaria, Special Counsel, at (202) 551-3238 or me at (202) 551-3725 with any questions you may have.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: George A. Koeck  
General Counsel and Corporate Secretary  
Otter Tail Corporation