



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

September 16, 2008

Mr. Vernon A. Raile  
Executive Vice President, Treasurer and Chief Financial Officer  
MDU Resources Group Inc.  
1200 West Century Avenue, P.O. Box 5650  
Bismarck, North Dakota 58506-5650

**Re: MDU Resources Group Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 20, 2008  
File No. 1-3480**

Dear Mr. Raile:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Chris White  
Branch Chief