

Mail Stop 3561

February 9, 2009

Jeffrey C. Newman
Vice President, Chief Financial Officer
Secretary and Treasurer
MGE Energy, Inc.
133 South Blair Street
Madison, Wisconsin 53703

**Re: MGE Energy, Inc. and Madison Gas and Electric Company
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 26, 2008
Forms 10-Q for the Fiscal Quarters Ended March 31, June 30 and
September 30, 2008
Filed May 7, August 7 and November 5, 2008
Definitive Proxy Statement on Schedule 14A filed April 14, 2008
File Nos. 000-49965 and 000-01125**

Dear Mr. Newman:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director