



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

April 15, 2009

Mr. Vernon A. Raile
Chief Financial Officer
MDU Resources Group, Inc.
1200 West Century Avenue
Bismarck, North Dakota 58506-5650

Re: MDU Resources Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 13, 2009
File No. 1-03480

Dear Mr. Raile:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director