



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

DIVISION OF  
CORPORATION FINANCE

June 23, 2022

Jason L. Vollmer  
Chief Financial Officer  
MDU Resources Group, Inc.  
1200 West Century Avenue  
P.O. Box 5650  
Bismarck, North Dakota 58506

**Re: MDU Resources Group, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed February 23, 2022**  
**File No. 001-03480**

Dear Mr. Vollmer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation