

September 28, 2004

Don Ball
Montana-Dakota Utilities Co
400 N 4th St
Bismarck ND 58501

Dear Mr. Ball:

On September 28, 2004, the Commission approved Montana-Dakota Utilities Co.'s natural gas Cost of Gas adjustment for October 2004, Case No. PU-04-474; and the tariffs filed in compliance with this commission's order dated September 22, 2004 in Case No. PU-04-97.

Sincerely,

Sharon Helbling
Public Utilities Division

Sdh

Enclosure