



MONTANA-DAKOTA

UTILITIES CO.

A Division of MDU Resources Group, Inc.

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April 27, 2006

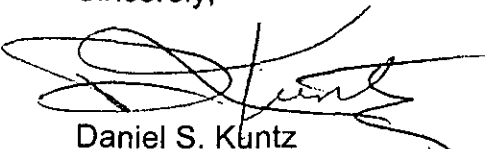
Ms. Ilona Jeffcoat-Sacco
Executive Secretary
North Dakota Public Service Commission
State Capital – Department 408
600 East Boulevard Avenue
Bismarck, ND 58505-0480

Re: Capital Electric Cooperative v. Montana-Dakota Utilities Co.
Case No. PU-05-551

Dear Ms. Jeffcoat-Sacco:

Enclosed for filing are the original and seven copies of the (1) Brief In Support Of Motion To Dismiss of Montana-Dakota Utilities Co.; and (2) Montana-Dakota's Proposed Findings of Fact, Conclusions of Law and Order, in the above referenced proceeding. Electronic copies of these documents are also being forwarded to the Commission. Please date stamp the extra copy of this letter for our files.

Sincerely,



Daniel S. Kuntz
Assistant General Counsel

DSK/djv

Enclosure

cc: Carol K. Larson
Donald Ball
Patrick Durick/Jerome Kettleison
Frank Morehouse
Dave Goodin