

400 North Fourth Street
Bismarck, ND 58501
(701) 222-7900

December 1, 2006

Executive Secretary
North Dakota Public Service Commission
State Capitol Building
Bismarck, ND 58505-0480

Re: Advance Determination of Prudence
Case No. PU-06-482

Montana-Dakota Utilities Co. (Montana-Dakota), a Division of MDU Resources Group, Inc., herewith submits an original and seven (7) copies of the Direct Testimony and Exhibits of Company witnesses in support of its Application for Advance Determination of Prudence of Montana-Dakota's Participation and Ownership Interest in the Big Stone II Generating Station, Case No. PU-06-482, filed on November 15, 2006.

Please acknowledge receipt by stamping or initialing the duplicate copy of this letter attached hereto and returning the same in the enclosed self-addressed, stamped envelope.

Sincerely,



Donald R. Ball
Vice President – Regulatory Affairs

Attachment
cc: D. Kuntz