

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

April 14, 2008

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

RECEIVED

APR 15 2008

PUBLIC SERVICE COMMISSION

Re: Annual Reports

Montana-Dakota Utilities Co., a Division of MDU Resources Group, Inc., herewith submits one copy of its Electric and Gas Annual Reports for the year ended December 31, 2007 consisting of:

North Dakota Electric and Gas Annual Reports
North Dakota Electric and Gas Cost of Service Studies
Report of Independent Public Accountants
2007 Annual Report to Stockholders

A copy of the FERC Form No. 1 is not available at this time. A copy will be sent when available, estimated to be in early May.

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

Enclosures