



MONTANA-DAKOTA
UTILITIES CO.

A Division of MDU Resources Group, Inc.

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

RECEIVED

APR 23 2010

PUBLIC SERVICE COMMISSION

April 22, 2010

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

Re: Annual Reports

Montana-Dakota Utilities Co. (Montana-Dakota), a Division of MDU Resources Group, Inc., herewith submits one copy of its FERC Form No. 1 for the year ended December 31, 2009, which will serve to complete Montana-Dakota's filing requirements for the North Dakota Annual Report.

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,

Rita A. Mulkern
Regulatory Analysis Manager

Enclosure

5 PU-10-135 Filed: 4/23/2010 Pages: 230
FERC Form 1 Annual Financial Report - Electric

Montana-Dakota Utilities Co., a Division of MDU Resources
Group, Inc.
Rita A. Mulkern, Reg. Analysis Mgr.

THIS FILL IN IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form 1 Approved
OMB No. 1902-0021
(Expires 2/29/2009)
Form 1-F Approved
OMB No. 1902-0029
(Expires 2/28/2009)
Form 3-Q Approved
OMB No. 1902-0205
(Expires 2/28/2009)



FERC FINANCIAL REPORT

FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

MDU Resources Group, Inc.

Year/Period of Report

End of 2009/Q4

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

(a) Submit FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: <http://www.ferc.gov/docs-filing/eforms/form-1/elec-subm-soft.asp>. The software is used to submit the electronic filing to the Commission via the Internet.

(b) The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

(c) Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

(d) For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a) Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b) Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Reference Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e) The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____, we have also reviewed schedules _____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases."

The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at <http://www.ferc.gov/help/how-to.asp>.

- (g) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <http://www.ferc.gov/docs-filing/eforms/form-1/form-1.pdf> and <http://www.ferc.gov/docs-filing/eforms.asp#3Q-gas>.

IV. When to Submit:

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a) FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,144 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 150 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions** (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the

termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

(3) 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) 'Person' means an individual or a corporation;

(5) 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power;

(11) "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports salt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

General Penalties

The Commission may assess up to \$1 million per day per violation of its rules and regulations. *See* FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION

01 Exact Legal Name of Respondent MDU Resources Group, Inc.		02 Year/Period of Report End of <u>2009/Q4</u>	
03 Previous Name and Date of Change (if name changed during year) / /			
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 400 North Fourth Street, Bismarck, North Dakota 58501-4092			
05 Name of Contact Person Nicole Kivisto		06 Title of Contact Person VP, Controller and CAO	
07 Address of Contact Person (Street, City, State, Zip Code) 1200 West Century Ave, Bismarck, ND, 58506-5650			
08 Telephone of Contact Person, Including Area Code (701) 530-1035	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		10 Date of Report (Mo, Da, Yr) 12/31/2009

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Nicole Kivisto	03 Signature  Nicole Kivisto	04 Date Signed (Mo, Da, Yr) 04/07/2010
02 Title VP, Controller and CAO		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	NA
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106(a)(b)	
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
15	Nuclear Fuel Materials	202-203	NA
16	Electric Plant in Service	204-207	
17	Electric Plant Leased to Others	213	NA
18	Electric Plant Held for Future Use	214	NA
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224-225	
22	Materials and Supplies	227	
23	Allowances	228(ab)-229(ab)	228b & 229b-NA
24	Extraordinary Property Losses	230	NA
25	Unrecovered Plant and Regulatory Study Costs	230	NA
26	Transmission Service and Generation Interconnection Study Costs	231	NA
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250-251	
31	Other Paid-in Capital	253	NA
32	Capital Stock Expense	254	
33	Long-Term Debt	256-257	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262-263	
36	Accumulated Deferred Investment Tax Credits	266-267	

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	NA
39	Accumulated Deferred Income Taxes-Other Property	274-275	
40	Accumulated Deferred Income Taxes-Other	276-277	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300-301	
43	Sales of Electricity by Rate Schedules	304	
44	Sales for Resale	310-311	
45	Electric Operation and Maintenance Expenses	320-323	
46	Purchased Power	326-327	
47	Transmission of Electricity for Others	328-330	
48	Transmission of Electricity by ISO/RTOs	331	NA
49	Transmission of Electricity by Others	332	
50	Miscellaneous General Expenses-Electric	335	
51	Depreciation and Amortization of Electric Plant	336-337	
52	Regulatory Commission Expenses	350-351	
53	Research, Development and Demonstration Activities	352-353	NA
54	Distribution of Salaries and Wages	354-355	
55	Common Utility Plant and Expenses	356	
56	Amounts included in ISO/RTO Settlement Statements	397	NA
57	Purchase and Sale of Ancillary Services	398	NA
58	Monthly Transmission System Peak Load	400	
59	Monthly ISO/RTO Transmission System Peak Load	400a	NA
60	Electric Energy Account	401	
61	Monthly Peaks and Output	401	
62	Steam Electric Generating Plant Statistics	402-403	
63	Hydroelectric Generating Plant Statistics	406-407	NA
64	Pumped Storage Generating Plant Statistics	408-409	NA
65	Generating Plant Statistics Pages	410-411	
66	Transmission Line Statistics Pages	422-423	

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) 12/31/2009	Year/Period of Report End of 2009/Q4
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LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Lines Added During the Year	424-425	
68	Substations	426-427	
69	Transactions with Associated (Affiliated) Companies	429	
70	Footnote Data	450	
	<p>Stockholders' Reports Check appropriate box:</p> <p><input checked="" type="checkbox"/> Two copies will be submitted</p> <p><input type="checkbox"/> No annual report to stockholders is prepared</p>		

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report End of <u>2009/Q4</u>
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Nicole Kivisto - Vice President, Controller and Chief Accounting Officer
400 North Fourth Street
Bismarck, North Dakota 58501-4092

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Delaware - March 14, 1924

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Electric Service - Montana, North Dakota, South Dakota, and Wyoming
Natural Gas Service - Minnesota, Montana, North Dakota, South Dakota, and Wyoming
Propane Service - North Dakota
Nonutility Operations - Minnesota, Montana, North Dakota, South Dakota, Wyoming, Iowa, and Nebraska
Gas Transmission - Minnesota and North Dakota

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes...Enter the date when such independent accountant was initially engaged:
(2) No

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Centennial Energy Holdings, Inc. (1)	Holding Company	100	
2	MDU Energy Capital, LLC (1)	Holding Company	100	
3	Prairie Cascade Energy Holdings, LLC - Z	Holding Company	100	
4	Cascade Natural Gas Corporation - AH	Gas Utility Company	100	
5	CGC Resources, Inc. - AD	General Purposes	100	
6	Prairie Intermountain Energy Holdings, LLC - Z	Holding Company	100	
7	Intermountain Gas Company - U	Gas Utility Company	100	
8	Knife River Corporation - A	Construction Materials&Mining	100	
9	KRC Holdings, Inc. - B	Holding Company	100	
10	Alaska Basic Industries, Inc. - C	Construction Materials	100	
11	Ames Sand & Gravel, Inc. - T	Construction Materials	100	
12	Anchorage Sand and Gravel Company, Inc. - H	Construction Materials	100	
13	Baldwin Contracting Company, Inc. - C	Construction Materials	100	
14	Central Oregon Redi-Mix, LLC - O	Construction Materials	78	
15	Concrete, Inc. - C	Construction Materials	100	
16	Connolly-Pacific Co. - C	Construction Materials	100	
17	D S S Company - C	Construction Materials	100	
18	Fairbanks Materials, Inc. - H	Construction Materials	100	
19	Granite City Ready Mix, Inc. - C	Construction Materials	100	
20	Hap Taylor & Sons, Inc. - C, Y	Construction Materials	100	
21	Hawaiian Cement - I	Construction Materials	100	
22	JTL Group, Inc. - Montana - C	Construction Materials	100	
23	JTL Group, Inc. - Wyoming - C	Construction Materials	100	
24	Jebro Incorporated - C	Construction Materials	100	
25	Kent's Oil Service - C	Construction Materials	100	
26	KRC Aggregate, Inc. - C	Construction Materials	100	
27	Knife River Corporation - North Central	Construction Materials	100	

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	(f/k/a Bauerly Bros, Inc.) - C			
2	Knife River Corporation - South	Construction Materials	100	
3	(f/k/a Young Contractors, Inc.) - C			
4	Knife River Dakota, Inc. - C	Construction Materials	100	
5	Knife River Hawaii, Inc. - C	Construction Materials	100	
6	Knife River Marine, Inc. - C	Construction Materials	100	
7	Knife River Midwest, LLC	Construction Materials	100	
8	(f/k/a Fred Carlson Company, LLC) - C			
9	LTM, Incorporated - C	Construction Materials	100	
10	Knife River Corporation - Northwest	Construction Materials	100	
11	(f/k/a Morse Bros., Inc.) - C			
12	Northstar Materials, Inc. - C	Construction Materials	100	
13	Rogue Aggregates, Inc. - C, Y	Construction Materials	100	
14	WHC, Ltd. - C	Construction Materials	100	
15	MDU Construction Services Group, Inc. - A	Holding Company	100	
16	BEH Electric Holdings, LLC - F	Holding Company	100	
17	Bell Electrical Contractors, Inc. - F	Construction Services	100	
18	BMH Mechanical Holdings, LLC - F	Holding Company	100	
19	Bombard Electric, LLC - AG	Construction Services	100	
20	Bombard Mechanical, LLC - AI	Construction Services	100	
21	Capital Electric Construction Company, Inc.-F	Construction Services	100	
22	Capital Electric Line Builders, Inc. - F	Construction Services	100	
23	Continental Line Builders, Inc. - F	Construction Services	100	
24	Coordinating and Planning Services, Inc. - F	Construction Services	100	
25	Desert Fire Holdings, Inc. - F	Holding Company	100	
26	Desert Fire Protection, LLC - AN	Holding Company	100	
27	Desert Fire Protection, a Nevada	Construction Services	100	

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, L .r) 12/31/2009	Year/Period of Report End of 2009/Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

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Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Limited Partnership - AO			
2	Desert Fire Protection, Inc. - AN	Construction Services	100	
3	E.S.I., Inc. - P	Construction Services	100	
4	Frebco, Inc. - AM	Construction Services	100	
5	Hamlin Electric Company - Q	Construction Services	100	
6	Harp Engineering, Inc. - F	Engineering Services	100	
7	Independent Fire Fabricators, LLC - AN	Construction Services	100	
8	International Line Builders, Inc. - F	Construction Services	100	
9	ILB Hawaii, Inc. - G	Construction Services	100	
10	LME&U Holdings, LLC - F	Holding Company	100	
11	Lone Mountain Excavation & Utilities, LLC - AF	Construction Services	100	
12	Loy Clark Pipeline Co. - F	Construction Services	100	
13	MDU Industrial Services, Inc. - F	Holding Company	100	
14	Midland Technical Crafts, Inc. - AM	Construction Services	100	
15	Oregon Electric Construction, Inc. - F	Construction Services	100	
16	Pouk & Steinle, Inc. - F	Construction Services	100	
17	Rocky Mountain Contractors, Inc. - F	Construction Services	100	
18	USI Industrial Services, Inc. - AM	Construction Services	100	
19	Wagner Group, Inc., The - F	Holding Company	100	
20	Wagner Industrial Electric, Inc. - AM	Holding Company	100	
21	Wagner-Smith Company, The - P	Construction Services	100	
22	Wagner-Smith Equipment Co. - F	Construction Services	100	
23	Wagner-Smith Pumps & Systems, Inc. - P	Construction Services	100	
24	Warner Enterprises, Inc. - F	Construction Services	100	
25	WBI Holdings, Inc. - A	Holding Company	100	
26	WBI Pipeline & Storage Group, Inc. - E	Holding Company	100	
27	Williston Basin Interstate Pipeline Company-L	Natural Gas Transmission	100	

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Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	WBI Canadian Pipeline, Ltd. - L	Natural Gas Trans & Storage	100	
2	Bitter Creek Pipelines, LLC - L	Natural Gas Gathering	100	
3	WBI Energy Services, Inc. - E	Holding Company	100	
4	Prairielands Magnetics Limited (f/k/a	Pipeline and Cable Mag/Locate	100	
5	Innovatum International Limited) - AE			
6	Prairielands Energy Marketing, Inc. - J	Energy Marketing	100	
7	Fidelity Exploration & Production Company - E	Oil & Natural Gas Production	100	
8	Fidelity Oil Co. - K	Oil & Natural Gas Production	100	
9	Clearflame, LLC - K	Energy Production	100	
10	Netricity LLC - V	Electric Generation	75	
11	Centennial Energy Resources LLC - A	Holding Company	100	
12	Centennial Energy Resources	Holding Company	100	
13	International, Inc. - D			
14	Centennial Holdings Capital LLC - A	Holding Company	100	
15	FutureSource Capital Corp. - R	Asset Management	100	
16	InterSource Insurance Company - R	Captive Insurance Company	100	
17	MDU Resources Luxembourg I LLC S.a.r.l. - W	Holding Company	100	
18	MDU Resources Luxembourg II LLC S.a.r.l. - AC	Holding Company	100	
19	MDU Brasil Ltda. - X	Holding Company	100	
20	MDU Norte Transmissao de Energia Ltda. - AQ	Holding Company	99	
21	MDU Sul Transmissao de Energia Ltda. - AQ	Holding Company	99	
22	MDU Resources International LLC - W	Holding Company	100	
23	MDU Chile Inversiones Ltda. - AB	Holding Company	100	
24	(1)-Direct subsidiary of MDU Resources			
25	Group, Inc.			
26	A-100% held by Centennial Energy Holdings, Inc			
27	B-100% held by Knife River Corporation			

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date (Mo, L, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	C-100% held by KRC Holdings, Inc.			
2	D-100% held by Centennial Energy Resources LLC			
3	E-100% held by WBI Holdings, Inc.			
4	F-100% held by MDU Construction Services Group, Inc.			
6	G-100% held by International Line Builders, Inc.			
8	H-100% held by Alaska Basic Industries, Inc.			
9	I-Partners include Knife River Hawaii, Inc. (50%) and Knife River Dakota, Inc. (50%)			
11	J-100% held by WBI Energy Services, Inc.			
12	K-100% held by Fidelity Exploration & Production Company			
14	L-100% held by WBI Pipeline & Storage Group, Inc.			
16	M-Reserved for future use			
17	N-Reserved for future use			
18	O-78% held by Knife River Corporation - Northwest			
20	P-100% held by The Wagner Group, Inc.			
21	Q-100% held by Rocky Mountain Contractors, Inc.			
23	R-100% held by Centennial Holdings Capital LLC			
24	S-Reserved for future use			
26	T-100% held by Knife River Corporation - North Central			
27				

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Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	U-100% held by Prairie Intermountain			
2	Energy Holdings, LLC			
3	V-Equity interest held by Fidelity Exploration			
4	& Production Company			
5	W-100% held by Centennial Energy Resources			
6	International, Inc.			
7	X-99.9999% held by MDU Resources Luxembourg			
8	II LLC S.a.r.l. and .0001% held by			
9	Centennial Energy Resources International,			
10	Inc.			
11	Y-Entity was dissolved through merger with			
12	affiliate or dissolution			
13	Z-100% held by MDU Energy Capital, LLC			
14	AA-Equity interests sold to 3rd party			
15	AB-99.9% held by MDU Resources International			
16	LLC and 0.1% held by Centennial Energy			
17	Resources International, Inc.			
18	AC-100% held by MDU Resources Luxembourg I			
19	LLC S.a.r.l.			
20	AD-100% held by Cascade Natural			
21	Gas Corporation			
22	AE-100% held by Prairiелands Energy Marketing,			
23	Inc.			
24	AF-100% held by LME&U Holdings, LLC			
25	AG-100% held by BEH Electric Holdings, LLC			
26	AH-100% held by Prairie Cascade			
27	Energy Holdings, LLC			

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Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	AI-100% held by BMH Mechanical Holdings, LLC			
2	AJ-Reserved for future use			
3	AK-Reserved for future use			
4	AL-Reserved for future use			
5	AM-100% held by MDU Industrial Services, Inc.			
6	AN-100% held by Desert Fire Holdings, Inc.			
7	AO-Partners include Desert Fire Protection,			
8	LLC (99%) and Desert Fire Holdings,			
9	Inc. (1%)			
10	AP-Reserved for future use			
11	AQ-99.99999% owned by MDU Brasil Ltda.			
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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo. , Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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OFFICERS

- Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
- If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1			
2	President and Chief Executive Officer	Terry D. Hildestad	
3			
4	President and Chief Executive Officer of Montana-	David L. Goodin	
5	Dakota Utilities Co., Great Plains Natural Gas Co.,		
6	Cascade Natural Gas Corp. and Intermountain		
7	Gas Co.		
8			
9	Vice President - Administration	Cynthia J. Norland	
10			
11	Executive Vice President, Treasurer and Chief	Vernon A. Raile	
12	Financial Officer		
13			
14	Vice President - Human Resources	Mark Del Vecchio	
15			
16	General Counsel and Secretary	Paul K. Sandness	
17			
18	Vice President, Controller and Chief	Nicole A. Krusto	
19	Accounting Officer		
20			
21	Vice President and Chief Financial Officer	Doran N. Schwartz	
22			
23	Vice President - Strategic Planning	John P. Stumpf	
24			
25	Vice President - Renewable Resources	William E. Connors	
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27	Treasurer	Douglass A. Mahowald	
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FOOTNOTE DATA			

Schedule Page: 104 Line No.: 11 Column: b

Vernon A. Raile retired effective February 16, 2010.

Schedule Page: 104 Line No.: 18 Column: b

Nicole A. Kivisto was named vice president, controller and chief accounting officer effective February 17, 2010.

Schedule Page: 104 Line No.: 21 Column: b

Doran N. Schwartz was named vice president and chief financial officer effective February 17, 2010.

Schedule Page: 104 Line No.: 27 Column: b

Douglass A. Mahowald was named treasurer effective February 17, 2010.

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DIRECTORS

- Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
- Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Harry J. Pearce, Chairman of the Board	Detroit, Michigan
2		
3	Terry D. Hildestad, President and Chief Executive Officer	Bismarck, North Dakota
4		
5	Thomas Everist	Sioux Falls, South Dakota
6		
7	Karen B. Fagg	Billings, Montana
8		
9	Dennis W. Johnson	Dickinson, North Dakota
10		
11	Richard H. Lewis	Denver, Colorado
12		
13	Patricia L. Moss	Bend, Oregon
14		
15	Sister Thomas Welder, O.S.B.	Bismarck, North Dakota
16		
17	John K. Wilson	Omaha, Nebraska
18		
19	A. Bart Holaday	Placitas, New Mexico, and Grand Forks, North Dakota
20		
21	Thomas C. Knudson	Houston, Texas
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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent have formula rates? Yes No

1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding
1	Montana-Dakota Utilities Co.	Electric Rate Filing Establishing OATT
2	MonDak System	
3	FERC Electric Tariff 2nd Revised Volume #1	
4		
5	Midwest ISO FERC Electric Tariff	Electric Rate Filing
6	First Revised Volume No. 1	
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INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------

2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1	19990225-0444	02/24/1999	OA97-704	Open Access Transmission	Schedule 7 and
2					Schedule 8 Superseded
3					by MISO Attachment O
4					
5	20020301-0303	02/27/2002	ER02-1138	Umbrella Service Agreements with	MISO Attachment O
6				Montana-Dakota Utilities Co.	
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FOOTNOTE DATA			

Schedule Page: 1061 Line No.: 5 Column:

MISO Attachment O Revisions:

Formula Rate FERC Rate Schedule Number or Tariff Number	Docket Number
Midwest ISO FERC Electric Tariff Original Volume No. 1	ER98-1438
Midwest ISO FERC Electric Tariff First Revised Volume No. 1	ER98-1438
Midwest ISO FERC Electric Tariff Second Revised Volume No. 1	ER04-458
Midwest ISO FERC Electric Tariff Second Revised Volume No. 1	ER04-895
Midwest ISO FERC Electric Tariff Second Revised Volume No. 1	ER05-122
Midwest ISO FERC Electric Tariff Third Revised Volume No. 1	ER05-1085; ER04-458
Midwest ISO FERC Electric Tariff Third Revised Volume No. 1	ER04-691; EL04-104
Midwest ISO FERC Electric Tariff Third Revised Volume No. 1	ER06-159
Midwest ISO FERC Electric Tariff Third Revised Volume No. 1	ER07-113
Midwest ISO FERC Electric Tariff Fourth Revised Volume No. 1	OA08-4
Midwest ISO FERC Electric Tariff Fourth Revised Volume No. 1	ER09-15
Midwest ISO FERC Electric Tariff Third Revised Volume No. 1	ER09-91
Midwest ISO FERC Electric Tariff Fourth Revised Volume No. 1	ER09-91; ER09-571
Midwest ISO FERC Electric Tariff Fourth Revised Volume No. 1	ER09-1657
Midwest ISO FERC Electric Tariff Fourth Revised Volume No. 1	ER09-1779

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INFORMATION ON FORMULA RATES
Formula Rate Variances

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s).	Schedule	Column	Line No
1	205 & 207	Electric Plant in Service		g 5 & 99
2	207	Electric Plant in Service		g 58
3	207	Electric Plant in Service		g 75
4	219	Accumulated Provision for Depreciation of		c 25
5		Electric Utility Plant		
6	219	Accumulated Provision for Depreciation of		c 26
7		Electric Utility Plant		
8	219	Accumulated Provision for Depreciation of		c 28
9		Electric Utility Plant		
10	234	Accumulated Deferred Income Taxes		c 8
11		(Account 190)		
12	263.1	Taxes Accrued, Prepaid and Charged During Year		i 10
13	263.1	Taxes Accrued, Prepaid and Charged During Year		i 11
14	263	Taxes Accrued, Prepaid and Charged During Year		i 37
15	263	Taxes Accrued, Prepaid and Charged During Year		i 20
16	263.1	Taxes Accrued, Prepaid and Charged During Year		i 15
17	275	Accumulated Deferred Income Taxes - Other		k 2
18		Property (Account 282)		
19	277	Accumulated Deferred Income Taxes - Other		k 9
20		(Account 283)		
21	321	Electric Operation and Maintenance Expenses		b 112
22	323	Electric Operation and Maintenance Expenses		b 197
23	336	Depreciation and Amortization of Electric Plant		b 7
24	336	Depreciation and Amortization of Electric Plant		b 10
25	336	Depreciation and Amortization of Electric Plant		b 11
26	356	Common Utility Plant and Expenses		
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FOOTNOTE DATA			

Schedule Page: 1062 Line No.: 1 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 2 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 3 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 4 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 6 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 8 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 10 Column: Include electric portion of non-allocated Account 190 and FAS 109
Schedule Page: 1062 Line No.: 12 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 13 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 14 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 15 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 16 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 17 Column: Include electric portion of common and FAS 109
Schedule Page: 1062 Line No.: 19 Column: Include bond costs, FAS 158 pension, unrealized gain/loss and FAS 109
Schedule Page: 1062 Line No.: 21 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 22 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 23 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 24 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 25 Column: Exclude Wyoming jurisdiction not interconnected with MISO
Schedule Page: 1062 Line No.: 26 Column: Exclude Wyoming jurisdiction not interconnected with MISO

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 12/31/2009	Year/Period of Report End of 2009/Q4
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. None.

2. A subsidiary of the Respondent acquired substantially all of the assets of Total Corrosion Solutions, Inc. and certain assets of its affiliate ("TCS") in a stock and cash-for-assets transaction. TCS is a full-service cathodic protection company based in Billings, MT. The TCS operations provide engineered methods for detecting, preventing, and controlling corrosion on many different types of buried or submerged metal structures. TCS operates throughout the Pacific Northwest and Rocky Mountain region and provides services to industrial customers that operate pipelines, well-casing systems, underground and above-ground storage tanks, municipal waste supply systems, along with facilities at chemical plants, power plants, refineries, and compressor plants.

In 2009, the Respondent has issued 752,579 original issue shares of the Respondent's Common Stock in connection with a purchase price adjustment related to a business acquisition occurring in a prior year, two (2) earn-out consideration transactions related to business acquisitions occurring in prior years, and an acquisition of business assets. See Note 2 to Financial Statements contained on pages 123.12 through 123.13.

All original issue shares of the Respondent's common stock issued in connection with acquisitions referenced in this Inquiry 2, if any, are authorized by the following orders: (a) by the Federal Energy Regulatory Commission by an Order dated October 2, 2008 (effective October 27, 2008) in Docket No. ES08-56-000; (b) by the Montana Public Service Commission by an Order dated August 19, 2008 in Docket No. D2008.7.91, Default Order No. 6933; and (c) by the Public Service Commission of Wyoming by an Order Nunc Pro Tunc dated September 15, 2008 (effective October 2, 2008) in Docket No. 30013-206-GS-08 and Docket No. 20004-74-ES-08 (Record No. 11831).

3. None.

4. None, other than normal renewal of leaseholds in the normal course of business.

5. None.

6. The Respondent's commercial paper borrowings were \$0 at December 31, 2009. The issuance of commercial paper is authorized pursuant to the following orders:

On December 9, 2008, the Respondent received FERC authorization to incur short-term indebtedness in an amount not to exceed \$150 million. This authorization was granted in Docket No. ES09-8-000.

On November 26, 2008, the Respondent received the same authorization from the state of Montana. This order authorized the Respondent to issue up to \$150 million in short-term indebtedness. This authorization was granted in Docket No. D2008.11.125, Default Order No. 6959.

7. None.

8. Wage increases to nonunion employees averaged 3.64% in 2009. Wage increases to union employees averaged 3.93% effective May 1, 2009. The estimated annualized impact of the increases amounted to approximately \$2,433,000.

9. See Note 19 of the Notes to Financial Statements contained on pages 123.44 through 123.48.

10. None.

11. None.

12. None.

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

13. Vernon A. Raile, executive vice president, treasurer and chief financial officer of MDU Resources, retired effective February 16, 2010.

Doran N. Schwartz was named vice president and chief financial officer effective February 17, 2010.

Nicole A. Kivisto was named vice president, controller and chief accounting officer effective February 17, 2010.

Douglass A. Mahowald was named treasurer effective February 17, 2010.

14. Not applicable.

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	1,154,090,875	1,106,816,262
3	Construction Work in Progress (107)	200-201	119,044,863	69,079,327
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		1,273,135,738	1,175,895,589
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	646,166,325	623,400,887
6	Net Utility Plant (Enter Total of line 4 less 5)		626,969,413	552,494,702
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		626,969,413	552,494,702
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		3,865,481	3,166,622
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		4,065,076	3,707,024
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,207,227	1,117,112
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	2,240,332,380	2,478,164,341
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		41,701,031	35,032,098
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		2,284,891,260	2,515,786,351
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		5,039,802	181,115
36	Special Deposits (132-134)		1,200	1,200
37	Working Fund (135)		63,569	113,921
38	Temporary Cash Investments (136)		25,000,000	1,938,468
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		26,120,425	29,930,415
41	Other Accounts Receivable (143)		3,182,572	2,394,649
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		233,779	285,809
43	Notes Receivable from Associated Companies (145)		0	57,000,000
44	Accounts Receivable from Assoc. Companies (146)		33,121,406	26,427,125
45	Fuel Stock (151)	227	4,613,409	4,099,005
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	9,812,475	10,225,093
49	Merchandise (155)	227	974,586	1,742,091
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report End of <u>2009/Q4</u>
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	-1,699	0
55	Gas Stored Underground - Current (164.1)		17,640,699	8,529,714
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		4,950,903	4,865,549
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		139	0
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		35,878,909	46,729,484
62	Miscellaneous Current and Accrued Assets (174)		0	2,560
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		166,164,616	193,894,580
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		1,217,947	1,191,582
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	80,661,452	88,196,422
73	Prelim. Survey and Investigation Charges (Electric) (183)		283,502	579,901
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	2,084
76	Clearing Accounts (184)		-232,048	-191,726
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	22,623,810	26,229,986
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		10,285,123	9,990,648
82	Accumulated Deferred Income Taxes (190)	234	55,095,783	60,304,833
83	Unrecovered Purchased Gas Costs (191)		-9,339,438	24,225,488
84	Total Deferred Debits (lines 69 through 83)		160,596,131	210,529,218
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,242,486,901	3,475,871,473

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (mo, da, yr) 12/31/2009	Year/Period of Report end of 2009/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	188,389,265	184,208,283
3	Preferred Stock Issued (204)	250-251	15,000,000	15,000,000
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		1,019,788,138	941,909,202
7	Other Paid-In Capital (208-211)	253	0	0
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	4,110,305	3,610,416
11	Retained Earnings (215, 215.1, 216)	118-119	472,482,478	436,608,753
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	904,556,156	1,180,220,338
13	(Less) Reaquired Capital Stock (217)	250-251	3,625,813	3,625,813
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-20,832,825	10,365,311
16	Total Proprietary Capital (lines 2 through 15)		2,571,647,094	2,761,075,658
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	280,000,000	235,500,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	1,102,591	80,708,867
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		0	1,837
24	Total Long-Term Debt (lines 18 through 23)		281,102,591	316,207,030
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		1,486,612	1,582,142
29	Accumulated Provision for Pensions and Benefits (228.3)		54,313,944	59,371,415
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		3,302,103	2,691,414
35	Total Other Noncurrent Liabilities (lines 26 through 34)		59,102,659	63,644,971
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		30,573,900	33,220,974
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		5,802,650	7,119,598
41	Customer Deposits (235)		2,239,734	2,408,988
42	Taxes Accrued (236)	262-263	14,803,275	-840,838
43	Interest Accrued (237)		5,058,554	4,206,271
44	Dividends Declared (238)		29,748,761	28,639,606
45	Matured Long-Term Debt (239)		0	0

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		1,986,880	1,578,001
48	Miscellaneous Current and Accrued Liabilities (242)		24,937,206	25,765,992
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		115,150,960	102,098,592
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		5,924,550	5,289,755
57	Accumulated Deferred Investment Tax Credits (255)	266-267	162,069	361,334
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	81,150,481	101,962,554
60	Other Regulatory Liabilities (254)	278	8,593,585	9,003,884
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		86,487,809	77,224,425
64	Accum. Deferred Income Taxes-Other (283)		33,165,103	39,003,270
65	Total Deferred Credits (lines 56 through 64)		215,483,597	232,845,222
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		3,242,486,901	3,475,871,473

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STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	497,867,537	584,829,693		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	378,468,947	470,670,904		
5	Maintenance Expenses (402)	320-323	17,712,185	19,311,970		
6	Depreciation Expense (403)	336-337	32,623,891	31,622,134		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	2,227,638	2,001,207		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	231,061	417,079		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	14,381,359	15,072,952		
15	Income Taxes - Federal (409.1)	262-263	3,833,201	-8,932,009		
16	- Other (409.1)	262-263	1,048,418	-1,066,422		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	50,269,783	78,259,688		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	43,952,741	59,075,796		
19	Investment Tax Credit Adj. - Net (411.4)	266				
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		456,843,742	548,281,707		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		41,023,795	36,547,986		

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-------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------------	-----------------------------------------

STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
193,582,621	203,439,609	304,284,916	381,390,084			2
						3
110,551,273	120,267,566	267,917,674	350,403,338			4
14,320,970	15,685,232	3,391,215	3,626,738			5
22,897,551	22,263,977	9,726,340	9,358,157			6
						7
1,390,412	1,245,367	837,226	755,840			8
228,242	414,260	2,819	2,819			9
						10
						11
						12
						13
8,375,830	8,722,281	6,005,529	6,350,671			14
-4,699,834	-1,344,590	8,533,035	-7,587,419			15
-552,732	48,168	1,601,150	-1,114,590			16
34,533,213	40,010,477	15,736,570	38,249,211			17
21,620,204	30,938,171	22,332,537	28,137,625			18
						19
						20
						21
						22
						23
						24
165,424,721	176,374,567	291,419,021	371,907,140			25
28,157,900	27,065,042	12,865,895	9,482,944			26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		41,023,795	36,547,986		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)		9,319,521	15,413,288		
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		7,925,190	13,284,678		
33	Revenues From Nonutility Operations (417)		4,544,003	13,450,064		
34	(Less) Expenses of Nonutility Operations (417.1)		3,316,649	9,674,608		
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-158,975,860	264,879,580		
37	Interest and Dividend Income (419)		2,164,183	2,212,431		
38	Allowance for Other Funds Used During Construction (419.1)		5,557,565	119,056		
39	Miscellaneous Nonoperating Income (421)		18,918	35,554		
40	Gain on Disposition of Property (421.1)		768,808	532		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		-147,844,701	273,151,219		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		41,014			
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		287,272	318,212		
46	Life Insurance (426.2)					
47	Penalties (426.3)		3,609			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		35,535	28,745		
49	Other Deductions (426.5)		2,535	33,895		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		369,965	380,852		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	6,656	2,062		
53	Income Taxes-Federal (409.2)	262-263	1,769,487	2,573,441		
54	Income Taxes-Other (409.2)	262-263	560,790	249,199		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	308,212	843,857		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	371,895	785,409		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)		199,265	248,195		
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		2,073,985	2,634,955		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		-150,288,651	270,135,412		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		15,805,116	12,963,505		
63	Amort. of Debt Disc. and Expense (428)		84,198	64,625		
64	Amortization of Loss on Required Debt (428.1)		655,724	614,160		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)					
68	Other Interest Expense (431)		465,891	897,173		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,001,690	1,529,294		
70	Net Interest Charges (Total of lines 62 thru 69)		14,009,239	13,010,169		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		-123,274,095	293,673,229		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		-123,274,095	293,673,229		

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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		436,608,753	303,634,911
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	FAS 159 adoption	219		280,727
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			280,727
10	Dividends equivalents on stock based compensation	253	-209,762	(149,784)
11	Deferred taxes on FAS 159 adoption	190		(54,804)
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)		-209,762	(204,588)
16	Balance Transferred from Income (Account 433 less Account 418.1)		35,701,765	28,793,649
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24	4.5%	238	-450,004	(450,004)
25	4.7%	238	-235,000	(235,000)
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-685,004	(685,004)
30	Dividends Declared-Common Stock (Account 438)			
31			-115,447,274	(109,925,942)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-115,447,274	(109,925,942)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		116,514,000	214,715,000
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		472,482,478	436,608,753
	APPROPRIATED RETAINED EARNINGS (Account 215)			

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, L., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		472,482,478	436,608,753
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		1,180,220,338	1,129,950,735
50	Equity in Earnings for Year (Credit) (Account 418.1)		-158,975,860	264,879,580
51	(Less) Dividends Received (Debit)		116,514,000	214,715,000
52			-174,322	105,023
53	Balance-End of Year (Total lines 49 thru 52)		904,556,156	1,180,220,338

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
MDU Resources Group, Inc.			
FOOTNOTE DATA			

Schedule Page: 118 Line No.: 52 Column: c

Dividend equivalents on stock based compensation - CEHI (\$152,216)
 Dividend equivalents on stock based compensation - MDU EC (\$ 22,106)

Schedule Page: 118 Line No.: 52 Column: d

Adoption of FAS 159 \$217,906
 Dividend equivalents on stock based compensation - CEHI (\$108,000)
 Dividend equivalents on stock based compensation - MDU EC (\$ 4,883)

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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Day, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	-123,274,095	293,673,229
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	35,082,590	34,040,420
5	Amortization of		
6	Loss on Reacquired Debt, Bond Discount and Debt Exp	-319,003	316,354
7			
8	Deferred Income Taxes (Net)	8,387,646	19,761,591
9	Investment Tax Credit Adjustment (Net)	-199,265	-248,195
10	Net (Increase) Decrease in Receivables	-3,724,383	3,271,846
11	Net (Increase) Decrease in Inventory	-8,443,567	8,217,051
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	13,052,368	-34,470,080
14	Net (Increase) Decrease in Other Regulatory Assets	7,104,393	2,019,006
15	Net Increase (Decrease) in Other Regulatory Liabilities	200,390	-781,316
16	(Less) Allowance for Other Funds Used During Construction	5,557,565	119,056
17	(Less) Undistributed Earnings from Subsidiary Companies	-255,489,860	171,164,580
18	Other (provide details in footnote):		
19	Unrecovered Purchased Gas Costs	33,564,926	-20,750,906
20	Net Change in Other Current & Accrued Assets	10,767,781	-7,225,711
21	Other Noncurrent Changes	1,235,449	14,673,542
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	223,367,525	141,213,193
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-128,582,906	-92,857,092
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	-2,277,061	-11,781,411
29	Gross Additions to Nonutility Plant	-443,274	-592,637
30	(Less) Allowance for Other Funds Used During Construction	-5,557,565	-119,056
31	Other (provide details in footnote):		
32	Gas in Underground Storage - Noncurrent	-698,859	-408,640
33	Customer Advances for Construction	634,795	
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-125,809,740	-105,520,724
35			
36	Acquisition of Other Noncurrent Assets (d)	-6,588,982	
37	Proceeds from Disposal of Noncurrent Assets (d)		5,940,589
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		-172,005,700
40	Contributions and Advances from Assoc. and Subsidiary Companies	2,915,660	
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies	20,000,000	121,000,000
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Day, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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STATEMENT OF CASH FLOWS

- (1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
- (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
- (4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54	Depreciation of Nonutility Plant	136,225	122,650
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-109,346,837	-150,463,185
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	27,493,724	100,508,867
62	Preferred Stock		
63	Common Stock	65,207,454	15,011,178
64	Other (provide details in footnote):		57,000,000
65	Tax Benefit on Stock Based Compensation	264,363	
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	92,965,541	172,520,045
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-5,600,000	-53,600,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Adjustment to Retained Earnings	-384,084	-44,761
78	Net Decrease in Short-Term Debt (c)		
79	Retire note for Intermountain Gas Company acquisition	-57,000,000	
80	Dividends on Preferred Stock	-685,004	-685,004
81	Dividends on Common Stock	-115,447,274	-109,925,942
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-86,150,821	8,264,338
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	27,869,867	-985,654
87			
88	Cash and Cash Equivalents at Beginning of Period	2,233,504	3,219,158
89			
90	Cash and Cash Equivalents at End of period	30,103,371	2,233,504

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 8 Column: b

Adjustment reflecting non-cash reclass for OCI (\$522,396)
Adjustment reflecting non-cash reclass for FAS 158 \$275,775

Schedule Page: 120 Line No.: 8 Column: c

Adjustment reflecting non-cash reclass for OCI (\$174,248)
Adjustment reflecting non-cash reclass for FAS 158 (\$492,082)

Schedule Page: 120 Line No.: 14 Column: b

Adjustment reflecting non-cash reclass for OCI (\$430,577)

Schedule Page: 120 Line No.: 14 Column: c

Adjustment reflecting non-cash reclass for OCI \$ 221,984
Adjustment reflecting non-cash reclass for FAS 158 \$69,519,195

Schedule Page: 120 Line No.: 15 Column: c

Adjustment reflecting non-cash reclass for FAS 158 \$65,316

Schedule Page: 120 Line No.: 21 Column: b

Adjustment reflecting non-cash reclass for OCI \$ 484,021
Adjustment reflecting non-cash reclass for FAS 158 (\$ 275,775)
Adjustment reflecting non-cash reclass for common stock \$1,705,518

Schedule Page: 120 Line No.: 21 Column: c

Adjustment reflecting non-cash reclass for OCI (\$ 48,919)
Adjustment reflecting non-cash reclass for FAS 158 (\$69,092,429)
Adjustment reflecting non-cash reclass for common stock \$ 3,286,020

Schedule Page: 120 Line No.: 36 Column: b

Adjustment reflecting non-cash reclass for OCI \$79,951

Schedule Page: 120 Line No.: 42 Column: b

Special dividends for retirement of short-term note related to subsidiary's acquisition of Intermountain Gas Company

Schedule Page: 120 Line No.: 42 Column: c

Special dividends for subsidiary's acquisition of Intermountain Gas Company

Schedule Page: 120 Line No.: 64 Column: c

Issuance of short-term note for subsidiary's acquisition of Intermountain Gas Company

Schedule Page: 120 Line No.: 77 Column: b

Dividend equivalents on stock based compensation (\$384,084)

Schedule Page: 120 Line No.: 77 Column: c

Adjustment reflecting non-cash reclass for OCI (\$225,923)
Dividend equivalents on stock based compensation \$181,162

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 12/31/2009	Year/Period of Report End of <u>2009/Q4</u>
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies

Basis of presentation

The consolidated financial statements of the Company include the accounts of the following businesses: electric, natural gas distribution, construction services, pipeline and energy services, natural gas and oil production, construction materials and contracting, and other. The electric, natural gas distribution, and pipeline and energy services businesses are substantially all regulated. Construction services, natural gas and oil production, construction materials and contracting, and other are nonregulated. For further descriptions of the Company's businesses, see Note 15. The statements also include the ownership interests in the assets, liabilities and expenses of jointly owned electric generating facilities.

The financial statements were prepared in accordance with the accounting requirements of the FERC as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. These requirements differ from generally accepted accounting principles (GAAP) related to the presentation of certain items including, but not limited to, the current portion of long-term debt, deferred income taxes, cost of removal liabilities, and current unrecovered purchased gas costs.

The Respondent owns two wholly owned subsidiaries, Centennial Energy Holdings, Inc. and MDU Energy Capital, LLC. As required by the FERC for Form 1 report purposes, MDU Resources Group, Inc. reports its subsidiary investments using the equity method rather than consolidating the assets, liabilities, revenues and expenses of the subsidiaries, as required by GAAP. If GAAP were followed, utility plant, other property and investments would increase by \$1.1 billion; current and accrued assets would increase by \$895.5 million; deferred debits would increase by \$729.2 million; long-term debt would increase by \$1.2 billion; other noncurrent liabilities and current and accrued liabilities would increase by \$492.9 million; deferred credits would increase by \$1.0 billion as of December 31, 2009. Furthermore, operating revenues would increase by \$3.7 billion and operating expenses, excluding income taxes, would increase by \$3.9 billion for the twelve months ended December 31, 2009. In addition, net cash provided by operating activities would increase by \$623.3 million; net cash used in investing activities would increase by \$322.8 million; net cash used in financing activities would increase by \$205.8 million; the effect of exchange rate changes on cash would increase by \$782,000; and the net change in cash and cash equivalents would be a increase of \$95.5 million for the twelve months ended December 31, 2009. Reporting its subsidiary investments using the equity method rather than GAAP has no effect on net income or retained earnings.

The Company's notes to the financial statements are presented consolidated with its subsidiary investments and prepared in conformity with GAAP. Accordingly, certain footnotes are not reflective of the Company's FERC basis financial statements contained herein.

The Company's regulated businesses are subject to various state and federal agency regulations. The accounting policies followed by these businesses are generally subject to the Uniform System of Accounts of the FERC. These accounting policies differ in some respects from those used by the Company's nonregulated businesses.

The Company's regulated businesses account for certain income and expense items under the provisions of regulatory accounting, which requires these businesses to defer as regulatory assets or liabilities certain items that would have otherwise been reflected as expense or income, respectively, based on the expected regulatory treatment in future rates. The expected recovery or flowback of these deferred items generally is based on specific ratemaking decisions or precedent for each item. Regulatory assets and liabilities are being amortized consistently with the regulatory treatment established by

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

the FERC and the applicable state public service commissions. See Note 6 for more information regarding the nature and amounts of these regulatory deferrals.

Depreciation, depletion and amortization expense is reported separately on the Consolidated Statements of Income and therefore is excluded from the other line items within operating expenses.

Cash and cash equivalents

The Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Allowance for doubtful accounts

The Company's allowance for doubtful accounts as of December 31, 2009 and 2008, was \$16.6 million and \$13.7 million, respectively.

Natural gas in storage

Natural gas in storage for the Company's regulated operations is generally carried at average cost, or cost using the last-in, first-out method. The portion of the cost of natural gas in storage expected to be used within one year was included in inventories and was \$35.6 million and \$27.6 million at December 31, 2009 and 2008, respectively. The remainder of natural gas in storage, which largely represents the cost of the gas required to maintain pressure levels for normal operating purposes, was included in other assets and was \$59.6 million and \$43.4 million at December 31, 2009 and 2008, respectively.

Inventories

Inventories, other than natural gas in storage for the Company's regulated operations, consisted primarily of aggregates held for resale of \$80.1 million and \$89.1 million, materials and supplies of \$58.1 million and \$70.3 million, asphalt oil of \$23.0 million and \$22.1 million, and other inventories of \$53.0 million and \$52.4 million, as of December 31, 2009 and 2008, respectively. These inventories were stated at the lower of average cost or market value.

Investments

The Company's investments include its equity method investments as discussed in Note 4, the cash surrender value of life insurance policies, investments in fixed-income and equity securities and auction rate securities. Under the equity method, investments are initially recorded at cost and adjusted for dividends and undistributed earnings and losses. On January 1, 2008, the Company elected to measure its investments in certain fixed-income and equity securities at fair value with any unrealized gains and losses recorded on the Consolidated Statements of Income. These investments had previously been accounted for as available-for-sale investments and were recorded at fair value with any unrealized gains and losses, net of income taxes, recorded in accumulated other comprehensive income (loss) on the Consolidated Balance Sheets until realized. The Company accounts for auction rate securities as available-for-sale. For more information, see Notes 8 and 16 and comprehensive income (loss) in this note.

Property, plant and equipment

Additions to property, plant and equipment are recorded at cost. When regulated assets are retired, or otherwise disposed of in the ordinary course of business, the original cost of the asset is charged to accumulated depreciation. With respect to the retirement or disposal of all other assets, except for natural gas and oil production properties as described in natural gas and oil properties in this note, the resulting gains or losses are recognized as a component of income. The Company is permitted to capitalize AFUDC on regulated construction projects and to include such amounts in rate base when the related facilities are placed in service. In addition, the Company capitalizes interest, when applicable, on certain construction projects associated with its other operations. The amount of AFUDC and interest capitalized was \$11.5 million, \$9.0 million and \$7.1 million in 2009, 2008 and 2007, respectively. Generally, property, plant and equipment are depreciated on a straight-line basis over the average useful lives of the assets, except

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

for depletable aggregate reserves, which are depleted based on the units-of-production method, and natural gas and oil production properties, which are amortized on the units-of-production method based on total reserves. The Company collects removal costs for plant assets in regulated utility rates. These amounts are recorded as regulatory liabilities, which are included in other liabilities.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Property, plant and equipment at December 31 was as follows:

	2009	2008	Weighted Average Depreciable Life in Years
<i>(Dollars in thousands, where applicable)</i>			
Regulated:			
Electric:			
Generation	\$ 486,710	\$ 408,851	58
Distribution	230,795	219,501	36
Transmission	146,373	142,081	44
Other	77,913	78,292	12
Natural gas distribution:			
Distribution	1,218,124	1,260,651	39
Other	238,084	168,836	21
Pipeline and energy services:			
Transmission	351,019	322,276	52
Gathering	41,815	41,825	19
Storage	33,701	32,592	52
Other	33,283	31,925	27
Nonregulated:			
Construction services:			
Land	4,526	4,526	—
Buildings and improvements	15,110	12,913	23
Machinery, vehicles and equipment	87,462	84,042	7
Other	9,138	9,820	5
Pipeline and energy services:			
Gathering	202,467	201,323	17
Other	12,914	10,980	10
Natural gas and oil production:			
Natural gas and oil properties	1,993,594	2,443,946	*
Other	35,200	33,456	9
Construction materials and contracting:			
Land	127,928	127,279	—
Buildings and improvements	65,778	68,356	20
Machinery, vehicles and equipment	925,747	932,545	12
Construction in progress	3,733	11,488	—
Aggregate reserves	391,803	384,361	**
Other:			
Land	2,942	2,942	—
Other	30,423	27,430	19
Less accumulated depreciation, depletion and amortization	2,872,465	2,761,319	
Net property, plant and equipment	\$ 3,894,117	\$ 4,300,918	

* Amortized on the units-of-production method based on total proved reserves at an Mcf equivalent average rate of \$1.64, \$2.00 and \$1.59 for the years ended December 31, 2009, 2008 and 2007, respectively. Includes natural gas and oil production properties accounted for under the full-cost method, of which \$178.2 million and \$232.1 million were excluded from amortization at December 31, 2009 and 2008, respectively.

** Depleted on the units-of-production method.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Impairment of long-lived assets

The Company reviews the carrying values of its long-lived assets, excluding goodwill and natural gas and oil properties, whenever events or changes in circumstances indicate that such carrying values may not be recoverable. The determination of whether an impairment has occurred is based on an estimate of undiscounted future cash flows attributable to the assets, compared to the carrying value of the assets. If impairment has occurred, the amount of the impairment recognized is determined by estimating the fair value of the assets and recording a loss if the carrying value is greater than the fair value. No significant impairment losses were recorded in 2009, 2008 and 2007. Unforeseen events and changes in circumstances could require the recognition of other impairment losses at some future date.

Goodwill

Goodwill represents the excess of the purchase price over the fair value of identifiable net tangible and intangible assets acquired in a business combination. Goodwill is required to be tested for impairment annually, which is completed in the fourth quarter, or more frequently if events or changes in circumstances indicate that goodwill may be impaired. For more information on goodwill, see Note 5.

Natural gas and oil properties

The Company uses the full-cost method of accounting for its natural gas and oil production activities. Under this method, all costs incurred in the acquisition, exploration and development of natural gas and oil properties are capitalized and amortized on the units-of-production method based on total proved reserves. Any conveyances of properties, including gains or losses on abandonments of properties, are treated as adjustments to the cost of the properties with no gain or loss recognized.

Capitalized costs are subject to a "ceiling test" that limits such costs to the aggregate of the present value of future net cash flows from proved reserves discounted at 10 percent, as mandated under the rules of the SEC, plus the cost of unproved properties less applicable income taxes. Future net revenue was estimated based on end-of-quarter spot market prices adjusted for contracted price changes prior to the fourth quarter of 2009. Effective December 31, 2009, the Modernization of Oil and Gas Reporting rules issued by the SEC changed the pricing used to estimate reserves and associated future cash flows to SEC Defined Prices. Prior to that date, if capitalized costs exceeded the full-cost ceiling at the end of any quarter, a permanent noncash write-down was required to be charged to earnings in that quarter unless subsequent price changes eliminated or reduced an indicated write-down. Effective December 31, 2009, if capitalized costs exceed the full-cost ceiling at the end of any quarter, a permanent noncash write-down is required to be charged to earnings in that quarter regardless of subsequent price changes.

Due to low natural gas and oil prices that existed on March 31, 2009, and December 31, 2008, the Company's capitalized costs under the full-cost method of accounting exceeded the full-cost ceiling at March 31, 2009, and December 31, 2008. Accordingly, the Company was required to write down its natural gas and oil producing properties. The noncash write-downs amounted to \$620.0 million and \$135.8 million (\$384.4 million and \$84.2 million after tax) for the years ended December 31, 2009 and 2008, respectively.

The Company hedges a portion of its natural gas and oil production and the effects of the cash flow hedges were used in determining the full-cost ceiling. The Company would have recognized additional write-downs of its natural gas and oil properties of \$107.9 million (\$66.9 million after tax) at March 31, 2009, and \$79.2 million (\$49.1 million after tax) at December 31, 2008, if the effects of cash flow hedges had not been considered in calculating the full-cost ceiling. For more information on the Company's cash flow hedges, see Note 7.

At December 31, 2009, the Company's full-cost ceiling exceeded the Company's capitalized cost. However, sustained downward movements in natural gas and oil prices subsequent to

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
MDU Resources Group, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

December 31, 2009, could result in a future write-down of the Company's natural gas and oil properties.

The following table summarizes the Company's natural gas and oil properties not subject to amortization at December 31, 2009, in total and by the year in which such costs were incurred:

	Year Costs Incurred				
	Total	2009	2008	2007	2006 and prior
	<i>(In thousands)</i>				
Acquisition	\$122,806	\$4,287	\$81,954	\$7,972	\$28,593
Development	20,377	9,997	7,149	3,231	—
Exploration	28,216	19,311	8,093	811	1
Capitalized interest	6,815	1,336	3,865	478	1,136
Total costs not subject to amortization	\$178,214	\$34,931	\$101,061	\$12,492	\$29,730

Costs not subject to amortization as of December 31, 2009, consisted primarily of unevaluated leaseholds, drilling costs, seismic costs and capitalized interest associated primarily with natural gas and oil development in the Paradox Basin in Utah; Big Horn Basin in Wyoming; east Texas properties; and CBNG in the Powder River Basin of Wyoming and Montana. The Company expects that the majority of these costs will be evaluated within the next five years and included in the amortization base as the properties are evaluated and/or developed.

Revenue recognition

Revenue is recognized when the earnings process is complete, as evidenced by an agreement between the customer and the Company, when delivery has occurred or services have been rendered, when the fee is fixed or determinable and when collection is reasonably assured. The Company recognizes utility revenue each month based on the services provided to all utility customers during the month. Accrued unbilled revenue which is included in receivables, net, represents revenues recognized in excess of amounts billed. Accrued unbilled revenue at Montana-Dakota, Cascade and Intermountain was \$92.6 million and \$123.2 million at December 31, 2009 and 2008, respectively. The Company recognizes construction contract revenue at its construction businesses using the percentage-of-completion method as discussed later. The Company recognizes revenue from natural gas and oil production properties only on that portion of production sold and allocable to the Company's ownership interest in the related well. The Company recognizes all other revenues when services are rendered or goods are delivered. The Company presents revenues net of taxes collected from customers at the time of sale to be remitted to governmental authorities, including sales and use taxes.

Percentage-of-completion method

The Company recognizes construction contract revenue from fixed-price and modified fixed-price construction contracts at its construction businesses using the percentage-of-completion method, measured by the percentage of costs incurred to date to estimated total costs for each contract. If a loss is anticipated on a contract, the loss is immediately recognized. Costs and estimated earnings in excess of billings on uncompleted contracts of \$28.8 million and \$40.1 million at December 31, 2009 and 2008, respectively, represent revenues recognized in excess of amounts billed and were included in receivables, net. Billings in excess of costs and estimated earnings on uncompleted contracts of \$49.3 million and \$106.9 million at December 31, 2009 and 2008, respectively, represent billings in excess of revenues recognized and were included in accounts payable. Amounts representing balances billed but not paid by customers under retainage provisions in contracts amounted to \$45.4 million and \$86.9 million at December 31, 2009 and 2008, respectively. The amounts expected to be paid within one year or less are included in

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

receivables, net, and amounted to \$44.0 million and \$67.7 million at December 31, 2009 and 2008, respectively. The long-term retainage which was included in deferred charges and other assets - other was \$1.4 million and \$19.2 million at December 31, 2009 and 2008, respectively.

Derivative instruments

The Company's policy allows the use of derivative instruments as part of an overall energy price, foreign currency and interest rate risk management program to efficiently manage and minimize commodity price, foreign currency and interest rate risk. The Company's policy prohibits the use of derivative instruments for speculating to take advantage of market trends and conditions, and the Company has procedures in place to monitor compliance with its policies. The Company is exposed to credit-related losses in relation to derivative instruments in the event of nonperformance by counterparties.

The Company's policy generally allows the hedging of monthly forecasted natural gas and oil production at Fidelity for a period up to 36 months from the time the Company enters into the hedge. The Company's policy requires that interest rate derivative instruments not exceed a period of 24 months and foreign currency derivative instruments not exceed a 12-month period. The Company's policy allows the hedging of monthly forecasted purchases of natural gas at Cascade and Intermountain for a period up to three years.

The Company's policy requires that each month as physical natural gas and oil production at Fidelity occurs and the commodity is sold, the related portion of the derivative agreement for that month's production must settle with its counterparties. Settlements represent the exchange of cash between the Company and its counterparties based on the notional quantities and prices for each month's physical delivery as specified within the agreements. The fair value of the remaining notional amounts on the derivative agreements is recorded on the balance sheet as an asset or liability measured at fair value, with the unrealized gains or losses recognized as a component of accumulated other comprehensive income (loss). The Company's policy also requires settlement of natural gas derivative instruments at Cascade and Intermountain monthly and all interest rate derivative transactions must be settled over a period that will not exceed 90 days, and any foreign currency derivative transaction settlement periods may not exceed a 12-month period. The Company has policies and procedures that management believes minimize credit-risk exposure. Accordingly, the Company does not anticipate any material effect on its financial position or results of operations as a result of nonperformance by counterparties. For more information on derivative instruments, see Note 7.

The Company's swap and collar agreements are reflected at fair value, based upon futures prices, volatility and time to maturity, among other things.

Asset retirement obligations

The Company records the fair value of a liability for an asset retirement obligation in the period in which it is incurred. When the liability is initially recorded, the Company capitalizes a cost by increasing the carrying amount of the related long-lived asset. Over time, the liability is accreted to its present value each period, and the capitalized cost is depreciated over the useful life of the related asset. Upon settlement of the liability, the Company either settles the obligation for the recorded amount or incurs a gain or loss at its nonregulated operations or incurs a regulatory asset or liability at its regulated operations. For more information on asset retirement obligations, see Note 10.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Natural gas costs recoverable or refundable through rate adjustments

Under the terms of certain orders of the applicable state public service commissions, the Company is deferring natural gas commodity, transportation and storage costs that are greater or less than amounts presently being recovered through its existing rate schedules. Such orders generally provide that these amounts are recoverable or refundable through rate adjustments within a period ranging from 12 to 28 months from the time such costs are paid. Natural gas costs refundable through rate adjustments were \$37.4 million and \$64,000 at December 31, 2009 and 2008, respectively, which is included in other accrued liabilities. Natural gas costs recoverable through rate adjustments were \$982,000 and \$51.7 million at December 31, 2009 and 2008, respectively, which is included in prepayments and other current assets.

Insurance

Certain subsidiaries of the Company are insured for workers' compensation losses, subject to deductibles ranging up to \$1 million per occurrence. Automobile liability and general liability losses are insured, subject to deductibles ranging up to \$1 million per accident or occurrence. These subsidiaries have excess coverage above the primary automobile and general liability policies on a claims first-made and reported basis beyond the deductible levels. The subsidiaries of the Company are retaining losses up to the deductible amounts accrued on the basis of estimates of liability for claims incurred and for claims incurred but not reported.

Income taxes

The Company provides deferred federal and state income taxes on all temporary differences between the book and tax basis of the Company's assets and liabilities. Excess deferred income tax balances associated with the Company's rate-regulated activities have been recorded as a regulatory liability and are included in other liabilities. These regulatory liabilities are expected to be reflected as a reduction in future rates charged to customers in accordance with applicable regulatory procedures.

The Company uses the deferral method of accounting for investment tax credits and amortizes the credits on regulated electric and natural gas distribution plant over various periods that conform to the ratemaking treatment prescribed by the applicable state public service commissions.

Tax positions taken or expected to be taken in an income tax return are evaluated for recognition using a more-likely-than-not threshold, and those tax positions requiring recognition are measured as the largest amount of tax benefit that is greater than 50 percent likely of being realized upon ultimate settlement with a taxing authority. The Company recognizes interest and penalties accrued related to unrecognized tax benefits in income taxes.

Foreign currency translation adjustment

The functional currency of the Company's investment in the Brazilian Transmission Lines, as further discussed in Note 4, is the Brazilian Real. Translation from the Brazilian Real to the U.S. dollar for assets and liabilities is performed using the exchange rate in effect at the balance sheet date. Revenues and expenses are translated on a year-to-date basis using weighted average daily exchange rates. Adjustments resulting from such translations are reported as a separate component of other comprehensive income (loss) in common stockholders' equity.

Transaction gains and losses resulting from the effect of exchange rate changes on transactions denominated in a currency other than the functional currency of the reporting entity would be recorded in income.

Earnings (loss) per common share

Basic earnings (loss) per common share were computed by dividing earnings (loss) on common stock by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per common share were computed by dividing earnings on common stock

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

by the total of the weighted average number of shares of common stock outstanding during the year, plus the effect of outstanding stock options, restricted stock grants and performance share awards. In 2008 and 2007, there were no shares excluded from the calculation of diluted earnings per share. Diluted loss per common share for 2009 was computed by dividing the loss on common stock by the weighted average number of shares of common stock outstanding during the year. Due to the loss on common stock for 2009, the effect of outstanding stock options, restricted stock grants and performance share awards was excluded from the computation of diluted loss per common share as their effect was antidilutive. Common stock outstanding includes issued shares less shares held in treasury.

Use of estimates

The preparation of financial statements in conformity with GAAP requires the Company to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Estimates are used for items such as impairment testing of long-lived assets, goodwill and natural gas and oil properties; fair values of acquired assets and liabilities under the purchase method of accounting; natural gas and oil reserves; aggregate reserves; property depreciable lives; tax provisions; uncollectible accounts; environmental and other loss contingencies; accumulated provision for revenues subject to refund; costs on construction contracts; unbilled revenues; actuarially determined benefit costs; asset retirement obligations; the valuation of stock-based compensation; and the fair value of derivative instruments. As additional information becomes available, or actual amounts are determinable, the recorded estimates are revised. Consequently, operating results can be affected by revisions to prior accounting estimates.

Cash flow information

Cash expenditures for interest and income taxes were as follows:

Years ended December 31,	2009	2008	2007
	<i>(In thousands)</i>		
Interest, net of amount capitalized	\$ 81,267	\$ 77,152	\$ 74,404
Income taxes	\$ 39,807	\$ 113,212	\$ 214,573

Income taxes paid for the year ended December 31, 2007, were higher than the amount paid for the years ended December 31, 2009 and 2008, primarily due to higher estimated quarterly tax payments paid in 2007 due in large part to the gain on the sale of the domestic independent power production assets as discussed in Note 3.

New accounting standards

Codification In June 2009, the FASB established the ASC as the source of authoritative generally accepted accounting principles recognized by the FASB. The ASC is a reorganization of GAAP into a topical format. It was effective for the Company in the third quarter of 2009. The adoption of the Codification required the Company to revise its disclosures when referencing generally accepted accounting principles.

Fair Value Measurements and Disclosures In September 2006, the FASB established guidance that defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. The guidance applies under other accounting pronouncements that require or permit fair value measurements with certain exceptions and was effective for the Company on January 1, 2008. In February 2008, this guidance was revised to delay the effective date for certain nonfinancial assets and nonfinancial liabilities to January 1, 2009. The types of assets and liabilities that are recognized at fair value effective January 1, 2009, due to the delayed effective date, include nonfinancial assets and nonfinancial liabilities initially measured at fair value in a business combination or new basis event, certain fair value measurements associated with goodwill impairment testing, indefinite-lived intangible assets and nonfinancial

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

long-lived assets measured at fair value for impairment assessment, and asset retirement obligations initially measured at fair value. The adoption of the fair value measurements and disclosure guidance, including the application to certain nonfinancial assets and nonfinancial liabilities with a delayed effective date of January 1, 2009, did not have a material effect on the Company's financial position or results of operations.

Business Combinations In December 2007, the FASB issued guidance related to business combinations that requires an acquirer to recognize and measure the assets acquired, liabilities assumed and any noncontrolling interests in the acquiree at the acquisition date, measured at their fair values as of that date, with limited exception. The business combination guidance also requires that acquisition-related costs will be generally expensed as incurred, and expands the disclosure requirements for business combinations. In addition, the business combination guidance was amended and clarified to address application issues raised in regard to initial recognition and measurement, subsequent measurement and accounting, and disclosure of assets and liabilities arising from contingencies in a business combination. This guidance and its amendments were effective for the Company on January 1, 2009. The adoption of the business combination guidance and its amendments did not have a material effect on the Company's financial position or results of operations.

Noncontrolling Interests In December 2007, the FASB established accounting and reporting standards for the noncontrolling interest in a subsidiary and for the deconsolidation of a subsidiary. This guidance was effective for the Company on January 1, 2009. The adoption of the noncontrolling interest guidance did not have a material effect on the Company's financial position or results of operations.

Derivative Instruments and Hedging Activities In March 2008, the FASB released guidance related to derivative instruments and hedging activities that requires enhanced disclosures about an entity's derivative and hedging activities including how and why an entity uses derivative instruments, how derivative instruments and related hedged items are accounted for, and how derivative instruments and related hedged items affect an entity's financial position, financial performance and cash flows. This guidance was effective for the Company on January 1, 2009. The adoption of the derivative instruments and hedging activities guidance requires additional disclosures regarding the Company's derivative instruments; however, it did not impact the Company's financial position or results of operations.

Pensions and Other Postretirement Benefits In December 2008, the FASB issued guidance on an employer's disclosures about plan assets of a defined benefit pension or other postretirement plan to provide users of financial statements with an understanding of how investment allocation decisions are made, the major categories of plan assets, the inputs and valuation techniques used to measure the fair value of plan assets, the effect of fair value measurements using significant unobservable inputs on changes in plan assets for the period and significant concentrations of risk within plan assets. This guidance was effective for the Company on January 1, 2009. The adoption of the pension and other postretirement benefits guidance required additional disclosures regarding the Company's defined benefit pension and other postretirement plans in the annual financial statements; however, it did not impact the Company's financial position or results of operations.

Modernization of Oil and Gas Reporting In January 2009, the SEC adopted final rules amending its oil and gas reporting requirements. The new rules include changes to the pricing used to estimate reserves, the ability to include nontraditional resources in reserves, the use of new technology for determining reserves and permitting disclosure of probable and possible reserves. The final rules were effective on December 31, 2009. For information on the impacts of adopting the SEC's final rules for oil and gas reporting, see Supplementary Financial Information in the 2009 MDU Resources Group, Inc. Form 10-K.

Financial Instruments In April 2009, the FASB issued guidance that requires disclosures about the fair value of financial instruments for interim reporting periods of publicly

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

traded companies as well as in annual financial statements, which was effective for the Company in the second quarter of 2009. The adoption of the financial instruments guidance required additional disclosures regarding the Company's fair value of financial instruments; however, it did not impact the Company's financial position or results of operations.

Subsequent Events In May 2009, the FASB issued subsequent events guidance which establishes standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued or are available to be issued. In addition it requires disclosure of the date through which the Company has evaluated subsequent events and whether it represents the date the financial statements were issued or were available to be issued. This guidance was effective for the Company on June 30, 2009. The adoption of the subsequent events guidance did not have a material effect on the Company's financial position or results of operations.

Variable Interest Entities In June 2009, the FASB issued guidance related to variable interest entities which changes how a reporting entity determines when an entity that is insufficiently capitalized or is not controlled through voting rights should be consolidated and modifies the approach for determining the primary beneficiary of a variable interest entity. This guidance will require a reporting entity to provide additional disclosures about its involvement with variable interest entities and any significant changes in risk exposure due to that involvement. The guidance related to variable interest entities was effective for the Company on January 1, 2010. The adoption of this guidance did not have a material effect on the Company's financial position or results of operations.

Oil and Gas Reserve Estimation and Disclosure In January 2010, the FASB issued guidance related to oil and gas reserve estimation and disclosure requirements, which aligned the current oil and gas reserve estimation and disclosures with those of the SEC's final rule, Modernization of Oil and Gas Reporting, and requires disclosure in the first annual period of the estimated effect of the initial application of the guidance. The guidance related to oil and gas reserve estimation and disclosure was effective for the Company on December 31, 2009. For more information on the effects of adopting the oil and gas reserve estimation and disclosure guidance, see Supplementary Financial Information in the 2009 MDU Resources Group, Inc. Form 10-K.

Improving Disclosure About Fair Value Measurements In January 2010, the FASB issued guidance related to improving disclosures about fair value measurements. The guidance requires separate disclosures of the amounts of transfers in and out of Level 1 and Level 2 fair value measurements and a description of the reason for such transfers. In the reconciliation for Level 3 fair value measurements using significant unobservable inputs, information about purchases, sales, issuances and settlements shall be presented separately. These disclosures are required for interim and annual reporting periods and were effective for the Company on January 1, 2010, except for the disclosures related to the purchases, sales, issuances and settlements in the roll forward activity of Level 3 fair value measurements, which are effective on January 1, 2011. The guidance will require additional disclosures but will not impact the Company's financial position or results of operations.

Comprehensive income (loss)

Comprehensive income (loss) is the sum of net income (loss) as reported and other comprehensive income (loss). The Company's other comprehensive income (loss) resulted from gains (losses) on derivative instruments qualifying as hedges, postretirement liability adjustments, foreign currency translation adjustments and gains on available-for-sale investments. For more information on derivative instruments, see Note 7.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
MDU Resources Group, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The components of other comprehensive income (loss), and their related tax effects for the years ended December 31, 2009, 2008 and 2007, were as follows:

	2009	2008	2007
	<i>(In thousands)</i>		
Other comprehensive income (loss):			
Net unrealized gain (loss) on derivative instruments qualifying as hedges:			
Net unrealized gain (loss) on derivative instruments arising during the period, net of tax of \$(2,509), \$30,414 and \$3,989 in 2009, 2008 and 2007, respectively	\$(4,094)	\$ 49,623	\$6,508
Less: Reclassification adjustment for gain on derivative instruments included in net income, net of tax of \$29,170, \$3,795 and \$12,504 in 2009, 2008 and 2007, respectively	47,590	6,175	20,013
Net unrealized gain (loss) on derivative instruments qualifying as hedges	(51,684)	43,448	(13,505)
Postretirement liability adjustment, net of tax of \$6,291, \$(8,750) and \$1,835 in 2009, 2008 and 2007, respectively	9,918	(13,751)	3,012
Foreign currency translation adjustment, net of tax of \$6,814, \$(6,108) and \$3,606 in 2009, 2008 and 2007, respectively	10,568	(9,534)	7,177
Net unrealized gain on available-for-sale investments, net of tax of \$270 in 2007	—	—	405
Total other comprehensive income (loss)	\$(31,198)	\$20,163	\$(2,911)

The after-tax components of accumulated other comprehensive income (loss) as of December 31, 2009, 2008 and 2007, were as follows:

	Net Unrealized Gain (Loss) on Derivative Instruments Qualifying as Hedges	Post- retirement Liability Adjustment	Foreign Currency Translation Adjustment	Net Unrealized Gain on Available- for-sale Investments	Total Accumulated Other Comprehensive Income (Loss)
	<i>(In thousands)</i>				
Balance at December 31, 2007	\$ 5,938	\$(21,330)	\$ 5,594	\$405	\$ (9,393)
Balance at December 31, 2008	\$49,386	\$(35,081)	\$(3,940)	\$ —	\$ 10,365
Balance at December 31, 2009	\$ (2,298)	\$(25,163)	\$ 6,628	\$ —	\$(20,833)

Note 2 - Acquisitions

In 2009, the Company acquired a pipeline and energy services business in Montana which was not material. The total purchase consideration for this business and purchase price adjustments with respect to certain other acquisitions made prior to 2009, consisting of the Company's common stock and cash, was \$22.0 million.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

In 2008, the Company acquired a construction services business in Nevada; natural gas properties in Texas; construction materials and contracting businesses in Alaska, California, Idaho and Texas; and Intermountain, a natural gas distribution business, as discussed below. The total purchase consideration for these businesses and properties and purchase price adjustments with respect to certain other acquisitions made prior to 2008, consisting of the Company's common stock and cash and the outstanding indebtedness of Intermountain, was \$624.5 million.

On October 1, 2008, the acquisition of Intermountain was finalized and Intermountain became an indirect wholly owned subsidiary of the Company. Intermountain's service area is in Idaho.

In 2007, the Company acquired construction materials and contracting businesses in North Dakota, Texas and Wyoming; a construction services business in Nevada; and Cascade, a natural gas distribution business, as discussed below. The total purchase consideration for these businesses and properties and purchase price adjustments with respect to certain other acquisitions made prior to 2007, consisting of the Company's common stock and cash and the outstanding indebtedness of Cascade, was \$526.3 million.

On July 2, 2007, the acquisition of Cascade was finalized and Cascade became an indirect wholly owned subsidiary of the Company. Cascade's natural gas service areas are in Washington and Oregon.

The above acquisitions were accounted for under the purchase method of accounting and, accordingly, the acquired assets and liabilities assumed have been preliminarily recorded at their respective fair values as of the date of acquisition. On the above acquisition made in 2009, a final fair market value is pending the completion of the review of the relevant assets and liabilities as of the acquisition date. The results of operations of the acquired businesses and properties are included in the financial statements since the date of each acquisition. Pro forma financial amounts reflecting the effects of the above acquisitions are not presented, as such acquisitions were not material to the Company's financial position or results of operations.

Note 3 - Discontinued Operations

Innovatum, a component of the pipeline and energy services segment, specialized in cable and pipeline magnetization and location. During the third quarter of 2006, the Company initiated a plan to sell Innovatum because the Company determined that Innovatum is a non-strategic asset. During the fourth quarter of 2006, the stock and a portion of the assets of Innovatum were sold and the Company sold the remaining assets of Innovatum in January 2008. The loss on disposal of Innovatum was not material.

During the fourth quarter of 2006, the Company initiated a plan to sell certain of the domestic assets of Centennial Resources. The plan to sell was based on the increased market demand for independent power production assets, combined with the Company's desire to efficiently fund future capital needs. The Company subsequently committed to a plan to sell CEM due to strong interest in the operations of CEM during the bidding process for the domestic independent power production assets in the first quarter of 2007.

In July 2007, Centennial Resources sold its domestic independent power production business consisting of Centennial Power and CEM to Bicent Power LLC (formerly known as Montana Acquisition Company LLC). The transaction was valued at \$636 million, which included the assumption of approximately \$36 million of project-related debt. The gain on the sale of the assets, excluding the gain on the sale of Hartwell as discussed in Note 4, was approximately \$85.4 million (after tax).

The Company's consolidated financial statements and accompanying notes for prior periods present the results of operations of Innovatum and the domestic independent power production assets as discontinued operations. In addition, the assets and liabilities of these operations were treated as held for sale, and as a result, no depreciation,

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

depletion and amortization expense was recorded from the time each of the assets was classified as held for sale.

Operating results related to Innovatum for the year ended December 31, 2007, were as follows:

	2007
	<i>(In thousands)</i>
Operating revenues	\$ 1,748
Loss from discontinued operations before income tax benefit	(210)
Income tax benefit	(316)
Income from discontinued operations, net of tax	\$ 106

Operating results related to the domestic independent power production assets for the year ended December 31, 2007, were as follows:

	2007
	<i>(In thousands)</i>
Operating revenues	\$ 125,867
Income from discontinued operations (including gain on disposal in 2007 of \$142.4 million) before income tax expense	177,666
Income tax expense	68,438
Income from discontinued operations, net of tax	\$ 109,228

Revenues at the former independent power production operations were recognized based on electricity delivered and capacity provided, pursuant to contractual commitments and, where applicable, revenues were recognized ratably over the terms of the related contract. Arrangements with multiple revenue-generating activities were recognized with the multiple deliverables divided into separate units of accounting based on specific criteria and revenues of the arrangements allocated to the separate units based on their relative fair values.

Note 4 - Equity Method Investments

Investments in companies in which the Company has the ability to exercise significant influence over operating and financial policies are accounted for using the equity method. The Company's equity method investments at December 31, 2009 and 2008, include the Brazilian Transmission Lines.

In August 2006, MDU Brasil acquired ownership interests in companies owning the Brazilian Transmission Lines. The interests involve the ENTE (13.3-percent ownership interest), ERTE (13.3-percent ownership interest) and ECTE (25-percent ownership interest) electric transmission lines, which are primarily in northeastern and southern Brazil. The transmission contracts provide for revenues denominated in the Brazilian Real, annual inflation adjustments and change in tax law adjustments and have between 21 and 23 years remaining under the contracts. Alusa and CEMIG hold the remaining ownership interests, with CELESC also having an ownership interest in ECTE. The functional currency for the Brazilian Transmission Lines is the Brazilian Real.

In the fourth quarter of 2009, multiple sales agreements were signed with three separate parties for the Company to sell its ownership interests in the Brazilian Transmission Lines. This sale is pending regulatory approvals. One of the parties will purchase 15.6 percent of the Company's ownership interests over a four-year period. The other parties will purchase 84.4 percent of the Company's ownership interests at the financial close of the transaction.

In September 2004, Centennial Resources, through indirect wholly owned subsidiaries,

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The regulatory assets are expected to be recovered in rates charged to customers. A portion of the Company's regulatory assets are not earning a return; however, these regulatory assets are expected to be recovered from customers in future rates. In 2009, the Company determined that plant removal costs related to recent acquisitions should be reclassified from accumulated depreciation to a regulatory liability. This reclassification is reflected in the preceding table.

If, for any reason, the Company's regulated businesses cease to meet the criteria for application of regulatory accounting for all or part of their operations, the regulatory assets and liabilities relating to those portions ceasing to meet such criteria would be removed from the balance sheet and included in the statement of income as an extraordinary item in the period in which the discontinuance of regulatory accounting occurs.

Note 7 - Derivative Instruments

Derivative instruments, including certain derivative instruments embedded in other contracts, are required to be recorded on the balance sheet as either an asset or liability measured at fair value. The Company's policy is to not offset fair value amounts for derivative instruments, and as a result the Company's derivative assets and liabilities are presented gross on the Consolidated Balance Sheets. Changes in the derivative instrument's fair value are recognized currently in earnings unless specific hedge accounting criteria are met. Accounting for qualifying hedges allows derivative gains and losses to offset the related results on the hedged item in the income statement and requires that a company must formally document, designate and assess the effectiveness of transactions that receive hedge accounting treatment.

In the event a derivative instrument being accounted for as a cash flow hedge does not qualify for hedge accounting because it is no longer highly effective in offsetting changes in cash flows of a hedged item; if the derivative instrument expires or is sold, terminated or exercised; or if management determines that designation of the derivative instrument as a hedge instrument is no longer appropriate, hedge accounting would be discontinued and the derivative instrument would continue to be carried at fair value with changes in its fair value recognized in earnings. In these circumstances, the net gain or loss at the time of discontinuance of hedge accounting would remain in accumulated other comprehensive income (loss) until the period or periods during which the hedged forecasted transaction affects earnings, at which time the net gain or loss would be reclassified into earnings. In the event a cash flow hedge is discontinued because it is unlikely that a forecasted transaction will occur, the derivative instrument would continue to be carried on the balance sheet at its fair value, and gains and losses that had accumulated in other comprehensive income (loss) would be recognized immediately in earnings. In the event of a sale, termination or extinguishment of a foreign currency derivative, the resulting gain or loss would be recognized immediately in earnings. The Company's policy requires approval to terminate a derivative instrument prior to its original maturity. As of December 31, 2009, the Company had no outstanding foreign currency or interest rate hedges.

Cascade and Intermountain

At December 31, 2009, Cascade and Intermountain held natural gas swap agreements, with total forward notional volumes of 12.1 million MMBtu, which were not designated as hedges. Cascade and Intermountain utilize natural gas swap agreements to manage a portion of their regulated natural gas supply portfolios in order to manage fluctuations in the price of natural gas related to core customers in accordance with authority granted by the IPUC, WUTC and OPUC. Core customers consist of residential, commercial and smaller industrial customers. The fair value of the derivative instrument must be estimated as of the end of each reporting period and is recorded on the Consolidated Balance Sheets as an asset or a liability. Cascade and Intermountain record periodic changes in the fair market value of the derivative instruments on the Consolidated Balance Sheets as a regulatory asset or a regulatory liability, and settlements of these arrangements are expected to be recovered through the purchased gas cost adjustment mechanism. Gains and losses on the settlements

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

of these derivative instruments are recorded as a component of purchased natural gas sold on the Consolidated Statements of Income as they are recovered through the purchased gas cost adjustment mechanism. Under the terms of these arrangements, Cascade and Intermountain will either pay or receive settlement payments based on the difference between the fixed strike price and the monthly index price applicable to each contract. For the year ended December 31, 2009, Cascade and Intermountain recorded the decrease in the fair market value of the derivative instruments of \$61.9 million in regulatory assets.

Certain of Cascade's derivative instruments contain credit-risk-related contingent features that permit the counterparties to require collateralization if Cascade's derivative liability positions exceed certain dollar thresholds. The dollar thresholds in certain of Cascade's agreements are determined and may fluctuate based on Cascade's credit rating on its debt. In addition, Cascade's and Intermountain's derivative instruments contain cross-default provisions that state if the entity fails to make payment with respect to certain of its indebtedness, in excess of specified amounts, the counterparties could require early settlement or termination of such entity's derivative instruments in liability positions. The aggregate fair value of Cascade and Intermountain's derivative instruments with credit-risk-related contingent features that are in a liability position at December 31, 2009, was \$27.9 million. The aggregate fair value of assets that would have been needed to settle the instruments immediately if the credit-risk-related contingent features were triggered on December 31, 2009, was \$27.9 million.

Fidelity

At December 31, 2009, Fidelity held natural gas swaps and collar agreements with total forward notional volumes of 26.5 million MMBtu, natural gas basis swaps with total forward notional volumes of 15.1 million MMBtu, and oil swaps and collar agreements with total forward notional volumes of 2.0 million Bbl, all of which were designated as cash flow hedging instruments. Fidelity utilizes these derivative instruments to manage a portion of the market risk associated with fluctuations in the price of natural gas and oil and basis differentials on its forecasted sales of natural gas and oil production.

The fair value of the derivative instruments must be estimated as of the end of each reporting period and is recorded on the Consolidated Balance Sheets as an asset or liability. Changes in the fair value attributable to the effective portion of hedging instruments, net of tax, are recorded in stockholders' equity as a component of accumulated other comprehensive income (loss). At the date the natural gas and oil quantities are settled, the amounts accumulated in other comprehensive income (loss) are reported in the Consolidated Statements of Income. To the extent that the hedges are not effective, the ineffective portion of the changes in fair market value is recorded directly in earnings. The proceeds received for natural gas and oil production are generally based on market prices.

For the years ended December 31, 2009, 2008 and 2007, the amount of hedge ineffectiveness was immaterial, and there were no components of the derivative instruments' gain or loss excluded from the assessment of hedge effectiveness. Gains and losses must be reclassified into earnings as a result of the discontinuance of cash flow hedges if it is probable that the original forecasted transactions will not occur. There were no such reclassifications into earnings as a result of the discontinuance of hedges.

Gains and losses on derivative instruments that are reclassified from accumulated other comprehensive income (loss) to current-period earnings are included in operating revenues on the Consolidated Statements of Income. For further information regarding the gains and losses on derivative instruments qualifying as cash flow hedges that were recognized in other comprehensive income (loss) and the gains and losses reclassified from accumulated other comprehensive income (loss) into earnings, see Note 1.

As of December 31, 2009, the maximum term of the swap and collar agreements, in which the exposure to the variability in future cash flows for forecasted transactions is being hedged, is 24 months. The Company estimates that over the next 12 months net losses of approximately \$3.8 million (after tax) will be reclassified from accumulated other

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
MDU Resources Group, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

comprehensive loss into earnings, subject to changes in natural gas and oil market prices, as the hedged transactions affect earnings.

Certain of Fidelity's derivative instruments contain cross-default provisions that state if Fidelity fails to make payment with respect to certain indebtedness, in excess of specified amounts, the counterparties could require early settlement or termination of derivative instruments in liability positions. The aggregate fair value of Fidelity's derivative instruments with credit-risk-related contingent features that are in a liability position at December 31, 2009, was \$13.9 million. The aggregate fair value of assets that would have been needed to settle the instruments immediately if the credit-risk-related contingent features were triggered on December 31, 2009, was \$13.9 million.

The location and fair value of all of the Company's derivative instruments on the Consolidated Balance Sheets as of December 31, 2009, were as follows:

	Asset Derivatives		Liability Derivatives	
	Location on Consolidated Balance Sheets	Fair Value	Location on Consolidated Balance Sheets	Fair Value
<i>(In thousands)</i>				
Commodity derivatives designated as hedges:				
	Commodity derivative instruments	\$ 7,761	Commodity derivative instruments	\$13,763
	Other assets - noncurrent	2,734	Other liabilities - noncurrent	114
Total derivatives designated as hedges		10,495		13,877
Commodity derivatives not designated as hedges:				
	Commodity derivative instruments	—	Commodity derivative instruments	23,144
	Other assets - noncurrent	—	Other liabilities - noncurrent	4,756
Total derivatives not designated as hedges		—		27,900
Total derivatives		\$10,495		\$41,777

Note 8 - Fair Value Measurements

On January 1, 2008, the Company elected to measure its investments in certain fixed-income and equity securities at fair value with changes in fair value recognized in income. These investments had previously been accounted for as available-for-sale investments. The Company anticipates using these investments to satisfy its obligations under its unfunded, nonqualified benefit plans for executive officers and certain key management employees, and invests in these fixed-income and equity securities for the purpose of earning investment returns and capital appreciation. These investments, which totaled \$34.8 million and \$27.7 million as of December 31, 2009 and 2008, respectively, are classified as Investments on the Consolidated Balance Sheets. The increase in the fair value of these investments for the year ended December 31, 2009, was \$7.1 million (before tax). The decrease in the fair value of these investments for the year ended December 31, 2008, was \$8.6 million (before tax). The change in fair value, which is considered part of the cost of the plan, is classified in operation and maintenance expense on the Consolidated Statements of Income. The Company did not elect the fair value option for its remaining available-for-sale securities, which are auction rate securities. The Company's auction rate securities, which totaled \$11.4 million at December 31, 2009 and 2008, are

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
MDU Resources Group, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

accounted for as available-for-sale and are recorded at fair value. The fair value of the auction rate securities approximate cost and, as a result, there are no accumulated unrealized gains or losses recorded in accumulated other comprehensive income (loss) on the Consolidated Balance Sheets related to these investments.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date. The statement establishes a hierarchy for grouping assets and liabilities, based on the significance of inputs. The Company's assets and liabilities measured at fair value on a recurring basis are as follows:

Fair Value Measurements at
December 31, 2009, Using

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Collateral Provided to Counterparties	Balance at December 31, 2009
<i>(In thousands)</i>					
Assets:					
Money market funds	\$ 9,124	\$ 151,000	\$ —	\$ —	\$ 160,124
Available-for-sale securities	9,078	37,141	—	—	46,219
Commodity derivative instruments - current	—	7,761	—	—	7,761
Commodity derivative instruments - noncurrent	—	2,734	—	—	2,734
Total assets measured at fair value	\$18,202	\$ 198,636	\$ —	\$ —	\$ 216,838
Liabilities:					
Commodity derivative instruments - current	\$ —	\$ 36,907	\$ —	\$ —	\$ 36,907
Commodity derivative instruments - noncurrent	—	4,870	—	—	4,870
Total liabilities measured at fair value	\$ —	\$ 41,777	\$ —	\$ —	\$ 41,777

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
MDU Resources Group, Inc.			

NOTES TO FINANCIAL STATEMENTS (Continued)

Fair Value Measurements at
December 31, 2008, Using

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Collateral Provided to Counterparties	Balance at December 31, 2008
<i>(In thousands)</i>					
Assets:					
Available-for-sale securities	\$27,725	\$ 11,400	\$ —	\$ —	\$ 39,125
Commodity derivative instruments - current	—	78,164	—	—	78,164
Commodity derivative instruments - noncurrent	—	3,222	—	—	3,222
Total assets measured at fair value	\$27,725	\$ 92,786	\$ —	\$ —	\$120,511
Liabilities:					
Commodity derivative instruments - current	\$ —	\$ 67,629	\$ —	\$ 11,100	\$ 56,529
Commodity derivative instruments - noncurrent	—	23,534	—	—	23,534
Total liabilities measured at fair value	\$ —	\$ 91,163	\$ —	\$ 11,100	\$ 80,063

The estimated fair value of the Company's Level 1 money market funds is valued at the net asset value of shares held by the Company, based on published market quotations in active markets. The estimated fair value of the Company's Level 1 available-for-sale securities is based on quoted market prices in active markets for identical equity and fixed-income securities. The estimated fair value of the Company's Level 2 money market funds and available-for-sale securities is based on comparable market transactions or underlying investments. The estimated fair value of the Company's Level 2 commodity derivative instruments is based upon futures prices, volatility and time to maturity, among other things.

The Company's long-term debt is not measured at fair value on the Consolidated Balance Sheets and the fair value is being provided for disclosure purposes only. The estimated fair value of the Company's long-term debt was based on quoted market prices of the same or similar issues. The estimated fair value of the Company's long-term debt at December 31 was as follows:

	2009		2008	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
<i>(In thousands)</i>				
Long-term debt	\$1,499,306	\$1,566,331	\$1,647,302	\$1,577,907

The carrying amounts of the Company's remaining financial instruments included in current assets and current liabilities approximate their fair values.

Note 9 - Debt

Certain debt instruments of the Company and its subsidiaries, including those discussed below, contain restrictive covenants and cross-default provisions. In order to borrow under the respective credit agreements, the Company and its subsidiaries must be in

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

compliance with the applicable covenants and certain other conditions, all of which the Company and its subsidiaries, as applicable, were in compliance with at December 31, 2009. In the event the Company and its subsidiaries do not comply with the applicable covenants and other conditions, alternative sources of funding may need to be pursued.

The following table summarizes the outstanding credit facilities of the Company and its subsidiaries:

Company	Facility	Facility Limit	Amount Outstanding at December 31, 2009	Amount Outstanding at December 31, 2008	Letters of Credit at December 31, 2009	Expiration Date
<i>(Dollars in millions)</i>						
MDU Resources Group, Inc.	Commercial paper/Revolving credit agreement (a)	\$125.0	\$ — (b)	\$ 22.5 (b)	\$ —	6/21/11
MDU Energy Capital, LLC	Master shelf agreement	\$175.0	\$165.0	\$165.0	\$ —	8/14/10 (c)
Cascade Natural Gas Corporation	Revolving credit agreement	\$ 50.0 (d)	\$ —	\$ 48.1	\$ 1.9 (e)	12/28/12 (f)
Intermountain Gas Company	Revolving credit agreement	\$ 65.0 (g)	\$ 10.3	\$ 36.5	\$ —	8/31/10
Centennial Energy Holdings, Inc.	Commercial paper/Revolving credit agreement (h)	\$400.0	\$ — (b)	\$150.0 (b)	\$26.4 (e)	12/13/12
Williston Basin Interstate Pipeline Company	Uncommitted long-term private shelf agreement	\$125.0	\$ 87.5	\$ 72.5	\$ —	12/23/10 (i)

(a) The \$125 million commercial paper program is supported by a revolving credit agreement with various banks totaling \$125 million (provisions allow for increased borrowings, at the option of the Company on stated conditions, up to a maximum of \$150 million). There were no amounts outstanding under the credit agreement.

(b) Amount outstanding under commercial paper program.

(c) Or such time as the agreement is terminated by either of the parties thereto.

(d) Certain provisions allow for increased borrowings, up to a maximum of \$75 million.

(e) The outstanding letters of credit, as discussed in Note 19, reduce amounts available under the credit agreement.

(f) Provisions allow for an extension of up to two years upon consent of the banks.

(g) Certain provisions allow for increased borrowings, up to a maximum of \$70 million.

(h) The \$400 million commercial paper program is supported by a revolving credit agreement with various banks totaling \$400 million (provisions allow for increased borrowings, at the option of Centennial on stated conditions, up to a maximum of \$450 million). There were no amounts outstanding under the credit agreement.

(i) Certain provisions allow for an extension to December 23, 2011.

In order to maintain the Company's and Centennial's respective commercial paper programs in the amounts indicated above, both the Company and Centennial must have revolving credit agreements in place at least equal to the amount of their commercial paper programs. While the amount of commercial paper outstanding does not reduce available capacity under the respective revolving credit agreements, the Company and Centennial do not issue commercial paper in an aggregate amount exceeding the available capacity under their credit agreements.

The following includes information related to the preceding table.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Short-term borrowings

MDU Resources Group, Inc. The Company had \$57.0 million outstanding under a \$175 million term loan agreement at December 31, 2008. This agreement expired on March 24, 2009.

Cascade Natural Gas Corporation Any borrowings under the \$50 million revolving credit agreement would be classified as short-term borrowings as Cascade intends to repay the borrowings within one year.

Cascade's credit agreement contains customary covenants and provisions, including a covenant of Cascade not to permit, at any time, the ratio of total debt to total capitalization to be greater than 65 percent. Cascade's credit agreement also contains cross-default provisions. These provisions state that if Cascade fails to make any payment with respect to any indebtedness or contingent obligation, in excess of a specified amount, under any agreement that causes such indebtedness to be due prior to its stated maturity or the contingent obligation to become payable, Cascade will be in default under the credit agreement. Certain of Cascade's financing agreements and Cascade's practices limit the amount of subsidiary indebtedness.

Intermountain Gas Company The weighted average interest rate for borrowings outstanding under the credit agreement at December 31, 2009, was 3.25 percent. The credit agreement contains customary covenants and provisions, including covenants of Intermountain not to permit, as of the end of any fiscal quarter, (A) the ratio of funded debt to total capitalization (determined on a consolidated basis) to be greater than 65 percent, or (B) the ratio of Intermountain's earnings before interest, taxes, depreciation and amortization to interest expense (determined on a consolidated basis), for the 12-month period ended each fiscal quarter, to be less than 2 to 1. Other covenants include limitations on the sale of certain assets and on the making of certain loans and investments.

Intermountain's credit agreement contains cross-default provisions. These provisions state that if (i) Intermountain fails to make any payment with respect to any indebtedness or guarantee in excess of \$5 million, (ii) any other event occurs that would permit the holders of indebtedness or the beneficiaries of guarantees to become payable, or (iii) certain conditions result in an early termination date under any swap contract, then Intermountain shall be in default under the revolving credit agreement.

Long-term debt

MDU Resources Group, Inc. The Company's revolving credit agreement supports its commercial paper program. The commercial paper borrowings are classified as long-term debt as they are intended to be refinanced on a long-term basis through continued commercial paper borrowings.

The Company's credit agreement contains customary covenants and provisions, including covenants of the Company not to permit, as of the end of any fiscal quarter, (A) the ratio of funded debt to total capitalization (determined on a consolidated basis) to be greater than 65 percent or (B) the ratio of funded debt to capitalization (determined with respect to the Company alone, excluding its subsidiaries) to be greater than 65 percent. Also included is a covenant that does not permit the ratio of the Company's earnings before interest, taxes, depreciation and amortization to interest expense (determined with respect to the Company alone, excluding its subsidiaries), for the 12-month period ended each fiscal quarter, to be less than 2.5 to 1. Other covenants include restrictions on the sale of certain assets and on the making of certain investments.

There are no credit facilities that contain cross-default provisions between the Company and any of its subsidiaries.

In November 2009, the Company completed a defeasance of its outstanding 8.60% Secured Medium-Term Notes, Series A, due April 1, 2012 (8.60% Notes), by depositing approximately

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

\$5.5 million with the Mortgage trustee. The \$5.5 million deposit will be used solely to satisfy the principal and remaining interest obligations on the 8.60% Notes. These securities are the only remaining first mortgage bonds outstanding under the Mortgage, other than \$30.0 million of first mortgage bonds which were held by the Indenture trustee for the benefit of the senior note holders. In connection with the defeasance of the 8.60% Notes, the Mortgage was discharged and the lien of the Indenture was discharged so that the Company's 5.98% Senior Notes due 2033 are now unsecured.

MDU Energy Capital, LLC The master shelf agreement contains customary covenants and provisions, including covenants of MDU Energy Capital not to permit (A) the ratio of its total debt (on a consolidated basis) to adjusted total capitalization to be greater than 70 percent, or (B) the ratio of subsidiary debt to subsidiary capitalization to be greater than 65 percent, or (C) the ratio of Intermountain's total debt (determined on a consolidated basis) to total capitalization to be greater than 65 percent. The agreement also includes a covenant requiring the ratio of MDU Energy Capital earnings before interest and taxes to interest expense (on a consolidated basis), for the 12-month period ended each fiscal quarter, to be greater than 1.5 to 1. In addition, payment obligations under the master shelf agreement may be accelerated upon the occurrence of an event of default (as described in the agreement).

Centennial Energy Holdings, Inc. Centennial's revolving credit agreement supports its commercial paper program. The Centennial commercial paper borrowings are classified as long-term debt as Centennial intends to refinance these borrowings on a long-term basis through continued Centennial commercial paper borrowings.

Centennial's credit agreement and the Centennial uncommitted long-term master shelf agreement contain customary covenants and provisions, including a covenant of Centennial and certain of its subsidiaries, not to permit, as of the end of any fiscal quarter, the ratio of total debt to total capitalization to be greater than 65 percent (for the \$400 million credit agreement) and 60 percent (for the master shelf agreement). The master shelf agreement also includes a covenant that does not permit the ratio of Centennial's earnings before interest, taxes, depreciation and amortization to interest expense, for the 12-month period ended each fiscal quarter, to be less than 1.75 to 1. Other covenants include minimum consolidated net worth, limitation on priority debt and restrictions on the sale of certain assets and on the making of certain loans and investments.

Pursuant to a covenant under the credit agreement, Centennial may only make distributions to the Company in an amount up to 100 percent of Centennial's consolidated net income after taxes for the immediately preceding fiscal year. The write-down of the natural gas and oil properties in 2009 would have negatively affected Centennial's ability to make distributions to the Company in 2010, however, in November 2009, the lenders under the credit agreement consented to permit Centennial to make distributions during 2010 in an aggregate amount up to 100 percent of its consolidated net income after taxes during fiscal year 2009 without giving effect to the write-down.

Certain of Centennial's financing agreements contain cross-default provisions. These provisions state that if Centennial or any subsidiary of Centennial fails to make any payment with respect to any indebtedness or contingent obligation, in excess of a specified amount, under any agreement that causes such indebtedness to be due prior to its stated maturity or the contingent obligation to become payable, the applicable agreements will be in default. Certain of Centennial's financing agreements and Centennial's practices limit the amount of subsidiary indebtedness.

Williston Basin Interstate Pipeline Company The uncommitted long-term private shelf agreement contains customary covenants and provisions, including a covenant of Williston Basin not to permit, as of the end of any fiscal quarter, the ratio of total debt to total capitalization to be greater than 55 percent. Other covenants include limitation on priority debt and some restrictions on the sale of certain assets and the making of certain investments.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Long-term Debt Outstanding Long-term debt outstanding at December 31 was as follows:

	2009	2008
	<i>(In thousands)</i>	
First mortgage bonds and notes:		
Secured Medium-Term Notes, Series A, 8.60%	\$ —	\$ 5,500
Senior Notes, 5.98%, due December 15, 2033	—	30,000 (a)
Total first mortgage bonds and notes	—	35,500
Senior Notes at a weighted average rate of 6.07%, due on dates ranging from October 30, 2010 to March 8, 2037	1,370,455	1,271,227
Commercial paper supported by revolving credit agreements	—	172,500
Medium-Term Notes at a weighted average rate of 7.72%, due on dates ranging from September 4, 2012 to March 16, 2029	81,000	81,000
Other notes at a weighted average rate of 5.24%, due on dates ranging from September 1, 2020 to February 1, 2035	42,070	42,971
Credit agreements at a weighted average rate of 5.67%, due on dates ranging from April 1, 2010 to November 30, 2038	5,781	44,205
Discount	—	(101)
Total long-term debt	1,499,306	1,647,302
Less current maturities	12,629	78,666
Net long-term debt	\$ 1,486,677	\$ 1,568,636

(a) The \$30.0 million of 5.98% Senior Notes became unsecured upon the defeasance of the outstanding 8.60% Notes, as previously discussed.

The amounts of scheduled long-term debt maturities for the five years and thereafter following December 31, 2009, aggregate \$12.6 million in 2010; \$72.3 million in 2011; \$136.3 million in 2012; \$258.8 million in 2013; \$9.1 million in 2014 and \$1,010.2 million thereafter.

Note 10 - Asset Retirement Obligations

The Company records obligations related to the plugging and abandonment of natural gas and oil wells, decommissioning of certain electric generating facilities, reclamation of certain aggregate properties, special handling and disposal of hazardous materials at certain electric generating facilities, natural gas distribution and transmission facilities and buildings, and certain other obligations associated with leased properties.

A reconciliation of the Company's liability, which is included in other liabilities, for the years ended December 31 was as follows:

	2009	2008
	<i>(In thousands)</i>	
Balance at beginning of year	\$ 70,147	\$ 64,453
Liabilities incurred	2,418	2,943
Liabilities acquired	—	2,369
Liabilities settled	(9,319)	(3,188)
Accretion expense	3,385	3,191
Revisions in estimates	9,548	207
Other	180	172
Balance at end of year	\$ 76,359	\$ 70,147

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The Company believes that any expenses related to asset retirement obligations at the Company's regulated operations will be recovered in rates over time and, accordingly, defers such expenses as regulatory assets.

The fair value of assets that are legally restricted for purposes of settling asset retirement obligations at December 31, 2009 and 2008, was \$5.9 million.

Note 11 - Preferred Stocks

Preferred stocks at December 31 were as follows:

	2009	2008
<i>(Dollars in thousands)</i>		
Authorized:		
Preferred –		
500,000 shares, cumulative, par value \$100, issuable in series		
Preferred stock A –		
1,000,000 shares, cumulative, without par value, issuable in series (none outstanding)		
Preference –		
500,000 shares, cumulative, without par value, issuable in series (none outstanding)		
Outstanding:		
4.50% Series – 100,000 shares	\$10,000	\$10,000
4.70% Series – 50,000 shares	5,000	5,000
Total preferred stocks	\$15,000	\$15,000

The 4.50% Series and 4.70% Series preferred stocks outstanding are subject to redemption, in whole or in part, at the option of the Company with certain limitations on 30 days notice on any quarterly dividend date at a redemption price, plus accrued dividends, of \$105 per share and \$102 per share, respectively.

In the event of a voluntary or involuntary liquidation, all preferred stock series holders are entitled to \$100 per share, plus accrued dividends.

The affirmative vote of two-thirds of a series of the Company's outstanding preferred stock is necessary for amendments to the Company's charter or bylaws that adversely affect that series; creation of or increase in the amount of authorized stock ranking senior to that series (or an affirmative majority vote where the authorization relates to a new class of stock that ranks on parity with such series); a voluntary liquidation or sale of substantially all of the Company's assets; a merger or consolidation, with certain exceptions; or the partial retirement of that series of preferred stock when all dividends on that series of preferred stock have not been paid. The consent of the holders of a particular series is not required for such corporate actions if the equivalent vote of all outstanding series of preferred stock voting together has consented to the given action and no particular series is affected differently than any other series.

Subject to the foregoing, the holders of common stock exclusively possess all voting power. However, if cumulative dividends on preferred stock are in arrears, in whole or in part, for one year, the holders of preferred stock would obtain the right to one vote per share until all dividends in arrears have been paid and current dividends have been declared and set aside.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Note 12 - Common Stock

The Stock Purchase Plan provides interested investors the opportunity to make optional cash investments and to reinvest all or a percentage of their cash dividends in shares of the Company's common stock. The K-Plan is partially funded with the Company's common stock. From January 2007 through March 2007 and October 1, 2008 through October 21, 2008, the Stock Purchase Plan and K-Plan, with respect to Company stock, were funded with shares of authorized but unissued common stock. From April 2007 through September 30, 2008, and October 22, 2008 through December 2009, purchases of shares of common stock on the open market were used to fund the Stock Purchase Plan and K-Plan. At December 31, 2009, there were 23.2 million shares of common stock reserved for original issuance under the Stock Purchase Plan and K-Plan.

The Company depends on earnings from its divisions and dividends from its subsidiaries to pay dividends on common stock. The declaration and payment of dividends is at the sole discretion of the board of directors, subject to limitations imposed by state laws, applicable regulatory limitations, and compliance with the requirements of the Company's credit agreements. These requirements are not expected to affect the Company's ability to pay dividends in the near term.

Note 13 - Stock-Based Compensation

The Company has several stock-based compensation plans and is authorized to grant options, restricted stock and stock for up to 16.9 million shares of common stock and has granted options, restricted stock and stock of 7.3 million shares through December 31, 2009. The Company generally issues new shares of common stock to satisfy stock option exercises, restricted stock, stock and performance share awards.

Total stock-based compensation expense was \$3.4 million, net of income taxes of \$2.2 million in 2009; \$3.7 million, net of income taxes of \$2.3 million in 2008; and \$4.7 million, net of income taxes of \$3.1 million in 2007.

As of December 31, 2009, total remaining unrecognized compensation expense related to stock-based compensation was approximately \$5.6 million (before income taxes) which will be amortized over a weighted average period of 1.5 years.

Stock options

The Company has stock option plans for directors, key employees and employees. The Company has not granted stock options since 2003. Options granted to key employees automatically vest after nine years, but the plan provides for accelerated vesting based on the attainment of certain performance goals or upon a change in control of the Company, and expire 10 years after the date of grant. Options granted to directors and employees vest at the date of grant and three years after the date of grant, respectively, and expire 10 years after the date of grant.

The fair value of each option outstanding was estimated on the date of grant using the Black-Scholes option-pricing model.

A summary of the status of the stock option plans at December 31, 2009, and changes during the year then ended was as follows:

	Number of Shares	Weighted Average Exercise Price
Balance at beginning of year	1,003,824	\$13.39
Forfeited	(24,188)	13.22
Exercised	(154,765)	13.23
Balance at end of year	824,871	13.42
Exercisable at end of year	799,703	\$13.41

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
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NOTES TO FINANCIAL STATEMENTS (Continued)

Summarized information about stock options outstanding and exercisable as of December 31, 2009, was as follows:

Range of Exercisable Prices	Number Outstanding	Options Outstanding			Options Exercisable		
		Remaining Contractual Life in Years	Weighted Average Exercise Price	Aggregate Intrinsic Value (000's)	Number Exercisable	Weighted Average Exercise Price	Aggregate Intrinsic Value (000's)
\$ 9.61 – 12.00	12,131	.5	\$ 9.93	\$ 166	12,131	\$ 9.93	\$ 166
12.01 – 14.50	745,970	1.2	13.21	7,751	726,235	13.21	7,545
14.51 – 17.13	<u>66,770</u>	1.2	16.48	<u>475</u>	<u>61,337</u>	16.51	<u>435</u>
Balance at end of year	824,871	1.2	\$13.42	\$8,392	799,703	\$13.41	\$8,146

The aggregate intrinsic value in the preceding table represents the total intrinsic value (before income taxes), based on the Company's stock price on December 31, 2009, which would have been received by the option holders had all option holders exercised their options as of that date.

The weighted average remaining contractual life of options exercisable was 1.2 years at December 31, 2009.

The Company received cash of \$2.1 million, \$5.9 million and \$10.2 million from the exercise of stock options for the years ended December 31, 2009, 2008 and 2007, respectively. The aggregate intrinsic value of options exercised during the years ended December 31, 2009, 2008 and 2007, was \$1.3 million, \$8.1 million and \$11.2 million, respectively.

Restricted stock awards

Prior to 2002, the Company granted restricted stock awards under a long-term incentive plan. The restricted stock awards granted vest at various times ranging from one year to nine years from the date of issuance, but certain grants may vest early based upon the attainment of certain performance goals or upon a change in control of the Company. The grant-date fair value is the market price of the Company's stock on the grant date.

A summary of the status of the restricted stock awards for the year ended December 31, 2009, was as follows:

	Number of Shares	Weighted Average Grant-Date Fair Value
Nonvested at beginning of period	20,606	\$13.22
Vested	—	—
Forfeited	<u>(2,970)</u>	13.22
Nonvested at end of period	17,636	\$13.22

Stock awards

Nonemployee directors may receive shares of common stock instead of cash in payment for directors' fees under the nonemployee director stock compensation plan. There were 49,649 shares with a fair value of \$879,000, 45,675 shares with a fair value of \$1.2 million and 48,228 shares with a fair value of \$1.5 million issued under this plan during the years ended December 31, 2009, 2008 and 2007, respectively.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Performance share awards

Since 2003, key employees of the Company have been awarded performance share awards each year. Entitlement to performance shares is based on the Company's total shareholder return over designated performance periods as measured against a selected peer group.

Target grants of performance shares outstanding at December 31, 2009, were as follows:

Grant Date	Performance Period	Target Grant of Shares
February 2007	2007-2009	175,596
February 2008	2008-2010	183,102
February 2009	2009-2011	275,807

Participants may earn from zero to 200 percent of the target grant of shares based on the Company's total shareholder return relative to that of the selected peer group. Compensation expense is based on the grant-date fair value. The grant-date fair value of performance share awards granted during the years ended December 31, 2009, 2008 and 2007, was \$20.39, \$30.71 and \$23.55, per share, respectively. The grant-date fair value for the performance shares was determined by Monte Carlo simulation using a blended volatility term structure in the range of 40.40 percent to 50.98 percent in 2009, 21.54 percent to 22.97 percent in 2008 and 18.17 percent to 18.73 percent in 2007 comprised of 50 percent historical volatility and 50 percent implied volatility and a risk-free interest rate term structure in the range of .30 percent to 1.36 percent in 2009, 1.87 percent to 2.23 percent in 2008 and 4.75 percent to 5.21 percent in 2007 based on U.S. Treasury security rates in effect as of the grant date. In addition, the mean over all simulation paths of the discounted dividends expected to be earned in the performance period used in the valuation was \$1.79, \$1.64 and \$1.25 per target share for the 2009, 2008 and 2007 awards, respectively. The fair value of performance share awards that vested during the years ended December 31, 2009, 2008 and 2007, was \$2.8 million, \$8.5 million and \$6.0 million, respectively.

A summary of the status of the performance share awards for the year ended December 31, 2009, was as follows:

	Number of Shares	Weighted Average Grant-Date Fair Value
Nonvested at beginning of period	546,867	\$26.55
Granted	278,178	20.39
Vested	(151,848)	25.22
Forfeited	(38,692)	25.35
Nonvested at end of period	634,505	\$24.24

Note 14 - Income Taxes

The components of income (loss) before income taxes for each of the years ended December 31 were as follows:

	2009	2008	2007
	<i>(In thousands)</i>		
United States	\$ (227,021)	\$436,029	\$508,210
Foreign	7,655	5,120	4,600
Income (loss) before income taxes	\$ (219,366)	\$441,149	\$512,810

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Income tax expense (benefit) for the years ended December 31 was as follows:

	2009	2008	2007
<i>(In thousands)</i>			
Current:			
Federal	\$ 64,389	\$ 82,279	\$ 106,399
State	8,284	(184)	15,135
Foreign	254	(104)	235
	72,927	81,991	121,769
Deferred:			
Income taxes –			
Federal	(147,607)	59,963	58,030
State	(22,370)	5,332	9,656
Investment tax credit – net	213	(405)	(414)
	(169,764)	64,890	67,272
Change in uncertain tax benefits	562	422	869
Change in accrued interest	183	173	114
Total income tax expense (benefit)	\$ (96,092)	\$ 147,476	\$ 190,024

Components of deferred tax assets and deferred tax liabilities recognized at December 31 were as follows:

	2009	2008
<i>(In thousands)</i>		
Deferred tax assets:		
Regulatory matters	\$ 85,712	\$ 46,855
Accrued pension costs	79,052	93,371
Asset retirement obligations	24,091	22,707
Deferred compensation	11,411	12,015
Other	59,763	62,456
Total deferred tax assets	260,029	237,404
Deferred tax liabilities:		
Depreciation and basis differences on property, plant and equipment	601,426	562,326
Basis differences on natural gas and oil producing properties	116,521	284,231
Regulatory matters	53,835	65,909
Natural gas and oil price swap and collar agreements	—	30,414
Other	51,070	42,725
Total deferred tax liabilities	822,852	985,605
Net deferred income tax liability	\$ (562,823)	\$ (748,201)

As of December 31, 2009 and 2008, no valuation allowance has been recorded associated with the above deferred tax assets.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following table reconciles the change in the net deferred income tax liability from December 31, 2008, to December 31, 2009, to deferred income tax benefit:

	2009
	<i>(In thousands)</i>
Change in net deferred income tax liability from the preceding table	\$(185,378)
Deferred taxes associated with other comprehensive loss	18,574
Deferred taxes associated with acquisitions	762
Other	(3,722)
Deferred income tax benefit for the period	\$(169,764)

Total income tax expense (benefit) differs from the amount computed by applying the statutory federal income tax rate to income (loss) before taxes. The reasons for this difference were as follows:

Years ended December 31,	2009		2008		2007	
	Amount	%	Amount	%	Amount	%
<i>(Dollars in thousands)</i>						
Computed tax at federal statutory rate	\$ (76,778)	35.0	\$ 154,402	35.0	\$ 179,484	35.0
Increases (reductions) resulting from:						
State income taxes, net of federal income tax benefit (expense)	(7,280)	3.3	10,709	2.4	17,121	3.3
Deductible K-Plan dividends	(2,369)	1.1	(2,144)	(.5)	(2,134)	(.4)
Depletion allowance	(2,320)	1.0	(2,932)	(.7)	(4,073)	(.8)
Federal renewable energy credit	(1,452)	.7	(1,235)	(.3)	—	—
Foreign operations	(1,148)	.5	423	.1	9,603	1.8
Domestic production activities deduction	(856)	.4	(3,031)	(.7)	(4,787)	(.9)
Resolution of tax matters and uncertain tax positions	881	(.4)	595	.1	208	—
Other	(4,770)	2.2	(9,311)	(2.0)	(5,398)	(.9)
Total income tax expense (benefit)	\$ (96,092)	43.8	\$ 147,476	33.4	\$ 190,024	37.1

The income tax benefit in 2009 resulted largely from the Company's write-down of natural gas and oil properties, as discussed in Note 1.

Prior to the sale of the domestic independent power production assets on July 10, 2007, as discussed in Note 3, the Company considered earnings (including the gain from the sale of its foreign equity method investment in a natural gas-fired electric generating facility in Brazil in 2005) to be reinvested indefinitely outside of the United States and, accordingly, no U.S. deferred income taxes were recorded with respect to such earnings. Following the sale of these assets, the Company reconsidered its long-term plans for future development and expansion of its foreign investment and has determined that it has no immediate plans to explore or invest in additional foreign investments at this time. Therefore in the third quarter of 2007, deferred income taxes were accrued with respect to the temporary differences which had not been previously recorded. The amount of cumulative undistributed earnings for which there are temporary differences is approximately \$36.8

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

million at December 31, 2009. The amount of deferred tax liability, net of allowable foreign tax credits, associated with the undistributed earnings at December 31, 2009, was approximately \$10.5 million, which was largely recognized in 2007. Future earnings will also be subject to additional U.S. taxes, net of allowable foreign tax credits.

The Company and its subsidiaries file income tax returns in the U.S. federal jurisdiction, and various state, local and foreign jurisdictions. With few exceptions, the Company is no longer subject to U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities for years ending prior to 2004.

On January 1, 2007, upon the adoption of accounting guidance related to uncertain tax positions, the Company recognized a decrease in the liability for unrecognized tax benefits, which was not material and was accounted for as an increase to the January 1, 2007, balance of retained earnings. At the date of adoption, the amount of unrecognized tax benefits was \$4.5 million, including interest.

A reconciliation of the unrecognized tax benefits (excluding interest) for the years ended December 31, was as follows:

	2009	2008	2007
		<i>(In thousands)</i>	
Balance at beginning of year	\$ 5,586	\$ 3,735	\$ 4,241
Additions based on tax positions related to the current year	—	1,102	373
Additions for tax positions of prior years	562	1,811	588
Reductions for tax positions of prior years	—	(1,062)	—
Lapse of statute of limitations	—	—	(1,467)
Balance at end of year	\$ 6,148	\$ 5,586	\$ 3,735

Included in the balance of unrecognized tax benefits at December 31, 2009, were \$540,000 of tax positions for which the ultimate deductibility is highly certain but for which there is uncertainty about the timing of such deductibility. Because of the impact of deferred tax accounting, other than interest and penalties, the disallowance of the shorter deductibility period would not affect the annual effective tax rate but would accelerate the payment of cash to the taxing authority to an earlier period. The amount of unrecognized tax benefits that, if recognized, would affect the effective tax rate at December 31, 2009, was \$6.4 million, including approximately \$804,000 for the payment of interest and penalties.

The Company does not anticipate the amount of unrecognized tax benefits to significantly increase or decrease within the next 12 months.

For the years ended December 31, 2009, 2008 and 2007, the Company recognized approximately \$190,000, \$819,000 and \$680,000, respectively, in interest expense. Penalties were not material in 2009, 2008 and 2007. The Company recognized interest income of approximately \$165,000, \$223,000 and \$480,000 for the years ended December 31, 2009, 2008 and 2007, respectively. The Company had accrued liabilities of approximately \$1.6 million, \$1.4 million and \$718,000 at December 31, 2009, 2008 and 2007, respectively, for the payment of interest.

Note 15 - Business Segment Data

The Company's reportable segments are those that are based on the Company's method of internal reporting, which generally segregates the strategic business units due to differences in products, services and regulation. The vast majority of the Company's operations are located within the United States. The Company also has investments in foreign countries, which largely consist of Centennial Resources' equity method investment in the Brazilian Transmission Lines.

The electric segment generates, transmits and distributes electricity in Montana, North

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Dakota, South Dakota and Wyoming. The natural gas distribution segment distributes natural gas in those states as well as in Idaho, Minnesota, Oregon and Washington. These operations also supply related value-added products and services.

The construction services segment specializes in constructing and maintaining electric and communication lines, gas pipelines, fire suppression systems, and external lighting and traffic signalization equipment. This segment also provides utility excavation services and inside electrical wiring, cabling and mechanical services, sells and distributes electrical materials, and manufactures and distributes specialty equipment.

The pipeline and energy services segment provides natural gas transportation, underground storage and gathering services through regulated and nonregulated pipeline systems primarily in the Rocky Mountain and northern Great Plains regions of the United States. This segment also provides cathodic protection and energy-related services.

The natural gas and oil production segment is engaged in natural gas and oil acquisition, exploration, development and production activities in the Rocky Mountain and Mid-Continent regions of the United States and in and around the Gulf of Mexico.

The construction materials and contracting segment mines aggregates and markets crushed stone, sand, gravel and related construction materials, including ready-mixed concrete, cement, asphalt, liquid asphalt and other value-added products. It also performs integrated contracting services. This segment operates in the central, southern and western United States and Alaska and Hawaii.

The Other category includes the activities of Centennial Capital, which insures various types of risks as a captive insurer for certain of the Company's subsidiaries. The function of the captive insurer is to fund the deductible layers of the insured companies' general liability and automobile liability coverages. Centennial Capital also owns certain real and personal property. The Other category also includes Centennial Resources' equity method investment in the Brazilian Transmission Lines.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4

NOTES TO FINANCIAL STATEMENTS (Continued)

The information below follows the same accounting policies as described in the Summary of Significant Accounting Policies. Information on the Company's businesses as of December 31 and for the years then ended was as follows:

	2009	2008	2007
	<i>(In thousands)</i>		
External operating revenues:			
Electric	\$ 196,171	\$ 208,326	\$ 193,367
Natural gas distribution	1,072,776	1,036,109	532,997
Pipeline and energy services	235,322	440,764	369,345
	1,504,269	1,685,199	1,095,709
Construction services	818,685	1,256,759	1,102,566
Natural gas and oil production	338,425	420,637	288,148
Construction materials and contracting	1,515,122	1,640,683	1,761,473
Other	—	—	—
	2,672,232	3,318,079	3,152,187
Total external operating revenues	\$ 4,176,501	\$ 5,003,278	\$ 4,247,896
Intersegment operating revenues:			
Electric	\$ —	\$ —	\$ —
Natural gas distribution	—	—	—
Construction services	379	560	649
Pipeline and energy services	72,505	91,389	77,718
Natural gas and oil production	101,230	291,642	226,706
Construction materials and contracting	—	—	—
Other	9,487	10,501	10,061
Intersegment eliminations	(183,601)	(394,092)	(315,134)
Total intersegment operating revenues	\$ —	\$ —	\$ —
Depreciation, depletion and amortization:			
Electric	\$ 24,637	\$ 24,030	\$ 22,549
Natural gas distribution	42,723	32,566	19,054
Construction services	12,760	13,398	14,314
Pipeline and energy services	25,581	23,654	21,631
Natural gas and oil production	129,922	170,236	127,408
Construction materials and contracting	93,615	100,853	95,732
Other	1,304	1,283	1,244
Total depreciation, depletion and amortization	\$ 330,542	\$ 366,020	\$ 301,932
Interest expense:			
Electric	\$ 9,577	\$ 8,674	\$ 6,737
Natural gas distribution	30,656	24,004	13,566
Construction services	4,490	4,893	4,878
Pipeline and energy services	8,896	8,314	8,769
Natural gas and oil production	10,621	12,428	8,394
Construction materials and contracting	20,495	24,291	23,997
Other	43	374	10,717
Intersegment eliminations	(679)	(1,451)	(4,821)
Total interest expense	\$ 84,099	\$ 81,527	\$ 72,237

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	2009	2008	2007
	<i>(In thousands)</i>		
Income taxes:			
Electric	\$ 8,205	\$ 8,225	\$ 8,528
Natural gas distribution	16,331	18,827	6,477
Construction services	15,189	26,952	26,829
Pipeline and energy services	22,982	15,427	18,524
Natural gas and oil production	(187,000)	68,701	78,348
Construction materials and contracting	25,940	8,947	39,045
Other	2,261	397	12,273
Total income taxes	\$ (96,092)	\$ 147,476	\$ 190,024
Earnings (loss) on common stock:			
Electric	\$ 24,099	\$ 18,755	\$ 17,700
Natural gas distribution	30,796	34,774	14,044
Construction services	25,589	49,782	43,843
Pipeline and energy services	37,845	26,367	31,408
Natural gas and oil production	(296,730)	122,326	142,485
Construction materials and contracting	47,085	30,172	77,001
Other	7,357	10,812	(4,380)
Earnings (loss) on common stock before income from discontinued operations	(123,959)	292,988	322,101
Income from discontinued operations, net of tax	—	—	109,334
Total earnings (loss) on common stock	\$ (123,959)	\$ 292,988	\$ 431,435
Capital expenditures:			
Electric	\$ 115,240	\$ 72,989	\$ 91,548
Natural gas distribution	43,820	398,116	500,178
Construction services	12,814	24,506	18,241
Pipeline and energy services	70,168	42,960	39,162
Natural gas and oil production	183,140	710,742	283,589
Construction materials and contracting	26,313	127,578	189,727
Other	3,196	774	1,621
Net proceeds from sale or disposition of property	(26,679)	(86,927)	(24,983)
Net capital expenditures before discontinued operations	428,012	1,290,738	1,099,083
Discontinued operations	—	—	(548,216)
Total net capital expenditures	\$ 428,012	\$ 1,290,738	\$ 550,867
Assets:			
Electric*	\$ 569,666	\$ 479,639	\$ 428,200
Natural gas distribution*	1,588,144	1,548,005	942,454
Construction services	328,895	476,092	456,564
Pipeline and energy services	538,230	506,872	500,755
Natural gas and oil production	1,137,628	1,792,792	1,299,406
Construction materials and contracting	1,449,469	1,552,296	1,642,729
Other**	378,920	232,149	322,326
Total assets	\$ 5,990,952	\$ 6,587,845	\$ 5,592,434

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NOTES TO FINANCIAL STATEMENTS (Continued)

	2009	2008	2007
	<i>(In thousands)</i>		
Property, plant and equipment:			
Electric*	\$ 941,791	\$ 848,725	\$ 784,705
Natural gas distribution*	1,456,208	1,429,487	948,446
Construction services	116,236	111,301	101,935
Pipeline and energy services	675,199	640,921	600,712
Natural gas and oil production	2,028,794	2,477,402	1,923,899
Construction materials and contracting	1,514,989	1,524,029	1,538,716
Other	33,365	30,372	31,833
Less accumulated depreciation, depletion and amortization	2,872,465	2,761,319	2,270,691
Net property, plant and equipment	\$ 3,894,117	\$ 4,300,918	\$ 3,659,555

* Includes allocations of common utility property.

** Includes assets not directly assignable to a business (i.e. cash and cash equivalents, certain accounts receivable, certain investments and other miscellaneous current and deferred assets).

Note: The results reflect a \$620.0 million (\$384.4 million after tax) and \$135.8 million (\$84.2 million after tax) noncash write-down of natural gas and oil properties in 2009 and 2008, respectively.

The pipeline and energy services segment and the Other category recognized income from discontinued operations, net of tax, of \$106,000 and \$109.2 million, respectively for the year ended December 31, 2007.

Excluding income from discontinued operations at pipeline and energy services, earnings from electric, natural gas distribution and pipeline and energy services are substantially all from regulated operations. Earnings from construction services, natural gas and oil production, construction materials and contracting, and other are all from nonregulated operations.

Capital expenditures for 2009, 2008 and 2007 include noncash transactions, including the issuance of the Company's equity securities, in connection with acquisitions and the outstanding indebtedness related to the 2008 Intermountain acquisition and the 2007 Cascade acquisition. The net noncash transactions were immaterial in 2009, \$97.6 million in 2008 and \$217.3 million in 2007.

Note 16 - Employee Benefit Plans

The Company has noncontributory defined benefit pension plans and other postretirement benefit plans for certain eligible employees. The Company uses a measurement date of December 31 for all of its pension and postretirement benefit plans.

Effective January 1, 2006, the Company discontinued defined pension plan benefits to all nonunion and certain union employees hired after December 31, 2005. These employees that would have been eligible for defined pension plan benefits are eligible to receive additional defined contribution plan benefits. In 2009, the Company evaluated several provisions of its employee defined benefit plans for nonunion and certain union employees. As a result of this evaluation, the Company determined that, effective January 1, 2010, all benefit and service accruals of these plans were frozen. These employees will be eligible to receive additional defined contribution plan benefits.

Effective January 1, 2010, eligibility to receive retiree medical benefits was modified at certain of the Company's businesses. Current employees who attain age 55 with 10 years of continuous service by December 31, 2010, will be provided the current retiree medical insurance benefits or can elect the new benefit, if desired, regardless of when they retire. All other current employees must meet the new eligibility criteria of age 60 and 10 years of continuous service at the time they retire. These employees will be eligible for a specified company funded Retiree Reimbursement Account. Employees hired after December 31, 2009, will not be eligible for retiree medical benefits.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4

NOTES TO FINANCIAL STATEMENTS (Continued)

Changes in benefit obligation and plan assets for the year ended December 31, 2009 and 2008, and amounts recognized in the Consolidated Balance Sheets at December 31, 2009 and 2008, were as follows:

	Pension Benefits		Other Postretirement Benefits	
	2009	2008	2009	2008
	<i>(In thousands)</i>			
Change in benefit obligation:				
Benefit obligation at beginning of year	\$ 358,525	\$ 359,923	\$ 94,325	\$ 81,581
Service cost	8,127	8,812	2,206	1,977
Interest cost	21,919	21,264	5,465	5,079
Plan participants' contributions	—	—	2,369	2,120
Amendments	—	—	(9,319)	(382)
Actuarial (gain) loss	26,188	(8,336)	813	763
Curtailement gain	(38,166)	—	—	—
Acquisition	—	—	—	9,872
Benefits paid	(23,678)	(23,138)	(7,708)	(6,685)
Benefit obligation at end of year	352,915	358,525	88,151	94,325
Change in net plan assets:				
Fair value of plan assets at beginning of year	226,214	330,966	60,085	73,684
Actual gain (loss) on plan assets	42,084	(83,960)	8,600	(20,058)
Employer contribution	10,707	2,346	3,638	3,212
Plan participants' contributions	—	—	2,369	2,120
Acquisition	—	—	—	7,812
Benefits paid	(23,678)	(23,138)	(7,708)	(6,685)
Fair value of net plan assets at end of year	255,327	226,214	66,984	60,085
Funded status – under	\$ (97,588)	\$ (132,311)	\$ (21,167)	\$ (34,240)
Amounts recognized in the Consolidated Balance Sheets at December 31:				
Other accrued liabilities (current)	\$ —	\$ —	\$ (459)	\$ (407)
Other liabilities (noncurrent)	(97,588)	(132,311)	(20,708)	(33,833)
Net amount recognized	\$ (97,588)	\$ (132,311)	\$ (21,167)	\$ (34,240)
Amounts recognized in accumulated other comprehensive (income) loss consist of:				
Actuarial loss	\$ 99,985	\$ 131,081	\$ 20,134	\$ 23,418
Prior service cost (credit)	430	2,685	(14,716)	(8,151)
Transition obligation	—	—	6,378	8,503
Total	\$ 100,415	\$ 133,766	\$ 11,796	\$ 23,770

Employer contributions and benefits paid in the preceding table include only those amounts contributed directly to, or paid directly from, plan assets. Accumulated other comprehensive (income) loss in the above table includes amounts related to regulated operations, which are recorded as regulatory assets (liabilities) and are expected to be reflected in rates charged to customers over time.

Unrecognized pension actuarial losses in excess of 10 percent of the greater of the projected benefit obligation or the market-related value of assets is amortized on a straight-line basis over the expected average remaining service lives of active participants. The market-related value of assets is determined using a five-year average of assets. Unrecognized postretirement net transition obligation is amortized over a 20-year period ending 2012.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The accumulated benefit obligation for the defined benefit pension plans reflected above was \$340.3 million and \$312.1 million at December 31, 2009 and 2008, respectively.

The projected benefit obligation, accumulated benefit obligation and fair value of plan assets for the pension plans with accumulated benefit obligations in excess of plan assets at December 31 were as follows:

	2009	2008
	<i>(In thousands)</i>	
Projected benefit obligation	\$352,915	\$358,525
Accumulated benefit obligation	\$340,341	\$312,110
Fair value of plan assets	\$255,327	\$226,214

Components of net periodic benefit cost for the Company's pension and other postretirement benefit plans for the years ended December 31 were as follows:

	Pension Benefits			Other Postretirement Benefits		
	2009	2008	2007	2009	2008	2007
	<i>(In thousands)</i>					
Components of net periodic benefit cost:						
Service cost	\$ 8,127	\$ 8,812	\$ 9,098	\$ 2,206	\$ 1,977	\$ 1,865
Interest cost	21,919	21,264	18,591	5,465	5,079	4,212
Expected return on assets	(25,062)	(26,501)	(22,524)	(5,471)	(5,657)	(4,776)
Amortization of prior service cost (credit)	605	665	756	(2,756)	(2,755)	(1,300)
Recognized net actuarial loss	2,096	1,050	1,605	970	594	73
Curtailment loss	1,650	—	—	—	—	—
Amortization of net transition obligation	—	—	—	2,125	2,125	2,125
Net periodic benefit cost, including amount capitalized	9,335	5,290	7,526	2,539	1,363	2,199
Less amount capitalized	1,127	642	991	330	307	373
Net periodic benefit cost	8,208	4,648	6,535	2,209	1,056	1,826
Other changes in plan assets and benefit obligations recognized in accumulated other comprehensive (income) loss:						
Net (gain) loss	(29,000)	102,125	(11,095)	(2,314)	26,478	1,507
Acquisition-related actuarial loss	—	—	12,291	—	—	9,818
Prior service credit	—	—	—	(9,321)	(382)	—
Acquisition-related prior service credit	—	—	(1,842)	—	—	(12,472)
Amortization of actuarial loss	(2,096)	(1,050)	(1,605)	(970)	(594)	(73)
Amortization of prior service (cost) credit	(2,255)	(665)	(756)	2,756	2,755	1,300
Amortization of net transition obligation	—	—	—	(2,125)	(2,125)	(2,125)
Total recognized in accumulated other comprehensive (income) loss	(33,351)	100,410	(3,007)	(11,974)	26,132	(2,045)
Total recognized in net periodic benefit cost and accumulated other comprehensive (income) loss	\$ (25,143)	\$105,058	\$ 3,528	\$ (9,765)	\$ 27,188	\$ (219)

The estimated net loss and prior service cost for the defined benefit pension plans that will be amortized from accumulated other comprehensive loss into net periodic benefit cost in 2010 are \$2.4 million and \$152,000, respectively. The estimated net loss, prior service credit and transition obligation for the other postretirement benefit plans that will be amortized from accumulated other comprehensive loss into net periodic benefit cost in 2010 are \$1.0 million, \$3.5 million and \$2.1 million, respectively.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
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NOTES TO FINANCIAL STATEMENTS (Continued)

Weighted average assumptions used to determine benefit obligations at December 31 were as follows:

	Pension Benefits		Other Postretirement Benefits	
	2009	2008	2009	2008
Discount rate	5.75%	6.25%	5.75%	6.25%
Rate of compensation increase	4.00%	4.00%	4.00%	4.00%

Weighted average assumptions used to determine net periodic benefit cost for the years ended December 31 were as follows:

	Pension Benefits		Other Postretirement Benefits	
	2009	2008	2009	2008
Discount rate	6.25%	6.00%	6.25%	6.00%
Expected return on plan assets	8.50%	8.50%	7.50%	7.50%
Rate of compensation increase	4.00%	4.20%	4.00%	4.50%

The expected rate of return on plan assets is based on the targeted asset allocation of 70 percent equity securities and 30 percent fixed-income securities and the expected rate of return from these asset categories. The expected return on plan assets for other postretirement benefits reflects insurance-related investment costs.

Health care rate assumptions for the Company's other postretirement benefit plans as of December 31 were as follows:

	2009	2008
Health care trend rate assumed for next year	6.0%-9.0%	6.0%-9.0%
Health care cost trend rate – ultimate	5.0%-6.0%	5.0%-6.0%
Year in which ultimate trend rate achieved	1999-2017	1999-2017

The Company's other postretirement benefit plans include health care and life insurance benefits for certain employees. The plans underlying these benefits may require contributions by the employee depending on such employee's age and years of service at retirement or the date of retirement. The accounting for the health care plans anticipates future cost-sharing changes that are consistent with the Company's expressed intent to generally increase retiree contributions each year by the excess of the expected health care cost trend rate over 6 percent.

Assumed health care cost trend rates may have a significant effect on the amounts reported for the health care plans. A one percentage point change in the assumed health care cost trend rates would have had the following effects at December 31, 2009:

	1 Percentage Point Increase	1 Percentage Point Decrease
<i>(In thousands)</i>		
Effect on total of service and interest cost components	\$ 91	\$ (922)
Effect on postretirement benefit obligation	\$ 2,435	\$ (9,679)

The Company's pension assets are managed by 12 outside investment managers. The Company's other postretirement assets are managed by one outside investment manager. The Company's investment policy with respect to pension and other postretirement assets is to make

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MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

investments solely in the interest of the participants and beneficiaries of the plans and for the exclusive purpose of providing benefits accrued and defraying the reasonable expenses of administration. The Company strives to maintain investment diversification to assist in minimizing the risk of large losses. The Company's policy guidelines allow for investment of funds in cash equivalents, fixed-income securities and equity securities. The guidelines prohibit investment in commodities and future contracts, equity private placement, employer securities, leveraged or derivative securities, options, direct real estate investments, precious metals, venture capital and limited partnerships. The guidelines also prohibit short selling and margin transactions. The Company's practice is to periodically review and rebalance asset categories based on its targeted asset allocation percentage policy.

The fair value of the Company's pension net plan assets by category is as follows:

	Fair Value Measurements at December 31, 2009, Using			Balance at December 31, 2009
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
<i>(In thousands)</i>				
Assets:				
Common stocks (a)	\$ 133,989	\$ —	\$ —	\$ 133,989
Collective and mutual funds (b)	39,234	10,379	—	49,613
U.S. government and U.S. government-sponsored securities (c)	—	28,091	—	28,091
Corporate and municipal bonds (d)	—	27,968	—	27,968
Collateral held on loaned securities (e)	—	21,597	937	22,534
Cash and cash equivalents	17,958	—	—	17,958
Total assets measured at fair value	191,181	88,035	937	280,153
Liabilities:				
Obligation for collateral received	24,826	—	—	24,826
Net assets measured at fair value	\$ 166,355	\$ 88,035	\$ 937	\$ 255,327

- (a) This category includes approximately 75 percent U.S. common stocks and 25 percent non-U.S. common stocks.
- (b) Collective and mutual funds invest approximately 43 percent in common stock of large-cap U.S. companies, 21 percent in asset-backed securities, 17 percent in cash and cash equivalents, 8 percent in small-cap U.S. companies and 11 percent in other investments.
- (c) This category includes approximately 69 percent U.S. government-sponsored securities (asset-backed securities) and 31 percent U.S. government securities.
- (d) This category includes approximately 78 percent corporate bonds and 22 percent municipal bonds.
- (e) This category includes collateral held at December 31, 2009, as a result of participation in a securities lending program. Cash collateral is invested by the trustee primarily in repurchase agreements, money market funds, corporate bonds, commercial paper, asset-backed securities and certificates of deposit.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following table sets forth a summary of changes in the fair value of the pension plan's Level 3 assets for the year ended December 31, 2009:

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)	
	Collateral Held on Loaned Securities
	<i>(In thousands)</i>
Balance at beginning of year	\$ 573
Total realized/unrealized losses	80
Purchases, issuances and settlements (net)	284
Balance at end of year	\$ 937

The fair value of the Company's other postretirement benefit plan assets by asset category is as follows:

Fair Value Measurements at December 31, 2009, Using				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at December 31, 2009
	<i>(In thousands)</i>			
Assets:				
Money market funds	\$ 1,469	\$ —	\$ —	\$ 1,469
Common stock	2,897	—	—	2,897
Insurance investment contract*	—	62,618	—	62,618
Total assets measured at fair value	\$ 4,366	\$ 62,618	\$ —	\$ 66,984

* Invested in mutual funds.

The Company expects to contribute approximately \$10.2 million to its defined benefit pension plans and approximately \$4.1 million to its postretirement benefit plans in 2010.

The following benefit payments, which reflect future service, as appropriate, are expected to be paid:

Years	Pension Benefits	Other Postretirement Benefits
	<i>(In thousands)</i>	
2010	\$ 20,431	\$ 6,027
2011	20,744	6,244
2012	21,496	6,431
2013	22,151	6,686
2014	22,640	6,905
2015 - 2019	122,347	37,504

The following Medicare Part D subsidies are expected: \$637,000 in 2010; \$675,000 in 2011; \$725,000 in 2012; \$765,000 in 2013; \$807,000 in 2014; and \$4.7 million during the years 2015 through 2019.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

In addition to company-sponsored plans, certain employees are covered under multi-employer pension plans administered by a union. Amounts contributed in 2009 to defined benefit and defined contribution multi-employer plans were \$32.5 million and \$16.4 million, respectively. Amounts contributed to the multi-employer plans were \$73.1 million and \$51.5 million in 2008 and 2007, respectively.

In addition to the qualified plan defined pension benefits reflected in the table at the beginning of this note, the Company also has unfunded, nonqualified benefit plans for executive officers and certain key management employees that generally provide for defined benefit payments at age 65 following the employee's retirement or to their beneficiaries upon death for a 15-year period. The Company had investments of \$67.9 million at December 31, 2009, consisting of equity securities of \$32.1 million, life insurance carried on plan participants (payable upon the employee's death) of \$29.8 million, fixed-income securities of \$2.7 million and other investments of \$3.3 million, which the Company anticipates using to satisfy obligations under these plans. The Company's net periodic benefit cost for these plans was \$8.8 million, \$9.0 million and \$7.6 million in 2009, 2008 and 2007, respectively. The total projected benefit obligation for these plans was \$93.0 million and \$87.2 million at December 31, 2009 and 2008, respectively. The accumulated benefit obligation for these plans was \$84.8 million and \$77.3 million at December 31, 2009 and 2008, respectively. A discount rate of 5.75 percent and 6.25 percent at December 31, 2009 and 2008, respectively, and a rate of compensation increase of 4.00 percent at December 31, 2009 and 2008, were used to determine benefit obligations. A discount rate of 6.25 percent and 6.00 percent at December 31, 2009 and 2008, respectively, and a rate of compensation increase of 4.00 percent and 4.25 percent at December 31, 2009 and 2008, respectively, were used to determine net periodic benefit cost.

The amount of benefit payments for the unfunded, nonqualified benefit plans, as appropriate, are expected to aggregate \$4.6 million in 2010; \$5.0 million in 2011; \$5.3 million in 2012; \$5.9 million in 2013; \$5.9 million in 2014; and \$36.3 million for the years 2015 through 2019.

The Company sponsors various defined contribution plans for eligible employees. Costs incurred by the Company under these plans were \$20.5 million in 2009, \$23.8 million in 2008 and \$21.1 million in 2007.

Note 17 - Jointly Owned Facilities

The consolidated financial statements include the Company's 22.7 percent and 25.0 percent ownership interests in the assets, liabilities and expenses of the Big Stone Station and the Coyote Station, respectively. Each owner of the Big Stone and Coyote stations is responsible for financing its investment in the jointly owned facilities.

The Company's share of the Big Stone Station and Coyote Station operating expenses was reflected in the appropriate categories of operating expenses in the Consolidated Statements of Income.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

At December 31, the Company's share of the cost of utility plant in service and related accumulated depreciation for the stations was as follows:

	2009	2008
	<i>(In thousands)</i>	
Big Stone Station:		
Utility plant in service	\$ 60,220	\$ 61,030
Less accumulated depreciation	39,940	39,473
	\$ 20,280	\$ 21,557
Coyote Station:		
Utility plant in service	\$ 131,042	\$ 127,151
Less accumulated depreciation	82,402	82,018
	\$ 48,640	\$ 45,133

In April 2009, the Company purchased a 25 MW ownership interest in the Wygen III electric generation facility, which is under construction near Gillette, Wyoming, and is expected to be online in the second quarter of 2010. The Company's balance of construction work in progress related to this facility that is included in property, plant and equipment on the Consolidated Balance Sheets at December 31, 2009, is \$56.1 million.

Note 18 - Regulatory Matters and Revenues Subject to Refund

In November 2006, Montana-Dakota filed an application with the NDPSC requesting an advance determination of prudence of Montana-Dakota's ownership interest in Big Stone Station II. In August 2008, the NDPSC approved Montana-Dakota's request for advance determination of prudence for ownership in the proposed Big Stone Station II for a minimum of 121.8 MW up to a maximum of 133 MW and a proportionate ownership share of the associated transmission electric resources. The intervenors in the proceeding appealed the NDPSC order to the North Dakota District Court which affirmed the order of the NDPSC. The intervenors then appealed the North Dakota District Court order to the North Dakota Supreme Court. The Big Stone Station II participants subsequently decided not to proceed with the project and on December 2, 2009, Montana-Dakota filed an application with the NDPSC for a determination that Montana-Dakota's continued participation in the Big Stone Station II is no longer prudent. The parties have stipulated that the intervenors will move to dismiss their appeal to the North Dakota Supreme Court if the NDPSC grants Montana-Dakota's pending application for a determination that its participation in the Big Stone Station II is no longer prudent. On December 4, 17, and 23, 2009, Montana-Dakota filed an application with the NDPSC, SDPUC, and MTPSC, respectively, for authority to defer the costs incurred for securing new electric generation, primarily Big Stone Station II, until the next general rate case.

On August 14, 2009, Montana-Dakota filed an application with the WYPSC for an electric rate increase. Montana-Dakota requested a total increase of \$6.2 million annually or approximately 31 percent above current rates. The rate increase request was necessitated by the Company's 25 MW ownership interest in the Wygen III power generation facility currently under construction near Gillette, Wyoming. The generation will replace a portion of the purchased power currently used to serve its Wyoming system. On January 14, 2010, Montana-Dakota filed a supplement to the application to reflect the inclusion of bonus tax depreciation on the Wygen III plant, reducing its request to a \$5.1 million annual increase or approximately 25 percent above current rates. A hearing has been set for February 23, 2010.

In December 1999, Williston Basin filed a general natural gas rate change application with the FERC. Williston Basin began collecting such rates effective June 1, 2000, subject to refund. There had been one remaining issue outstanding related to this rate change application regarding certain service restrictions. After various steps in this proceeding, including a Williston Basin Request for Rehearing, an appeal to the D.C. Appeals Court, and a remand to FERC, the FERC, on October 30, 2009, issued its Order on

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Remand in which it upheld its previous decision. No party requested rehearing of the order, which is now final, and no issue is outstanding in this application.

Note 19 - Commitments and Contingencies

Litigation

Coalbed Natural Gas Operations Fidelity's CBNG operations are and have been the subject of numerous lawsuits in Montana and Wyoming. The current cases involve the permitting and use of water produced in connection with Fidelity's CBNG development in the Powder River Basin. Some of these cases challenge the issuance of discharge permits by the Montana DEQ and approval of other water management tools by the MBOGC.

In April 2006, the Northern Cheyenne Tribe filed a complaint in Montana Twenty-Second Judicial District Court against the Montana DEQ seeking to set aside Fidelity's renewed direct discharge and treatment permits. The Northern Cheyenne Tribe claimed the Montana DEQ violated the Clean Water Act and the Montana Water Quality Act by failing to include in the permits conditions requiring application of the best practicable control technology currently available and by failing to impose a nondegradation policy like the one the BER adopted soon after the permit was issued. In addition, the Northern Cheyenne Tribe claimed that the actions of the Montana DEQ violated the Montana State Constitution's guarantee of a clean and healthful environment, that the Montana DEQ's related environmental assessment was invalid, that the Montana DEQ was required, but failed, to prepare an EIS and that the Montana DEQ failed to consider other alternatives to the issuance of the permits. Fidelity, the NPRC, and the TRWUA were granted leave to intervene in this proceeding. On January 12, 2009, the Montana Twenty-Second Judicial District Court decided the case in favor of Fidelity and the Montana DEQ in all respects, denying the motions of the Northern Cheyenne Tribe, TRWUA, and NPRC, and granting the cross-motions of the Montana DEQ and Fidelity in their entirety. As a result, Fidelity may continue to utilize its direct discharge and treatment permits. The NPRC, the TRWUA and the Northern Cheyenne Tribe appealed the decision to the Montana Supreme Court on March 9, 11, and 13, 2009, respectively.

Fidelity's discharge of water pursuant to its two permits is its primary means for managing CBNG-produced water. Fidelity believes that its discharge permits should, assuming normal operating conditions, allow Fidelity to continue its existing CBNG operations through the expiration of the permits in March 2011. If its permits are set aside, Fidelity's CBNG operations in Montana could be significantly and adversely affected.

In October 2003, Tongue & Yellowstone Irrigation District, NPRC and MEIC filed a lawsuit in Montana First Judicial District Court challenging the MBOGC's ROD adopting the 2003 Final EIS which analyzed CBNG development in the State of Montana. Through the amendment of the plaintiffs' pleadings and as a result of discovery, the defendants have now determined that the primary legal issue before the Court is whether the ROD authorizes the "wasting" of ground water in violation of the Montana State Constitution and the public trust doctrine. Specifically, the plaintiffs contend that various water management tools, including Fidelity's direct discharge permits, allow for the waste of water. Should the Montana First Judicial District Court determine that Fidelity's direct discharge permits violate the Montana State Constitution, Fidelity's Montana CBNG operations could be significantly and adversely affected.

Fidelity will continue to vigorously defend its interests in all CBNG-related litigation in which it is involved. If the plaintiffs are successful in these lawsuits, the ultimate outcome of the actions could adversely impact Fidelity's existing CBNG operations and/or the future development of this resource in the affected regions.

Electric Operations In June 2008, the Sierra Club filed a complaint in the South Dakota Federal District Court against Montana-Dakota and the two other co-owners of the Big Stone Station. The complaint alleged certain violations of the PSD and NSPS provisions of the Clean Air Act and certain violation of the South Dakota SIP. The action further alleged

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NOTES TO FINANCIAL STATEMENTS (Continued)			

that the Big Stone Station was modified and operated without obtaining the appropriate permits, without meeting certain emissions limits and NSPS requirements and without installing appropriate emission control technology, all allegedly in violation of the Clean Air Act and the South Dakota SIP. The Sierra Club alleged that these actions contributed to air pollution and visibility impairment and have increased the risk of adverse health effects and environmental damage. The Sierra Club sought declaratory and injunctive relief to bring the co-owners of the Big Stone Station into compliance with the Clean Air Act and the South Dakota SIP and to require them to remedy the alleged violations. The Sierra Club also sought unspecified civil penalties, including a beneficial mitigation project. The Company believes the claims are without merit and that Big Stone Station has been and is being operated in compliance with the Clean Air Act and the South Dakota SIP. On March 31, 2009, the District Court granted the motion of the co-owners to dismiss the complaint. The Sierra Club filed a motion requesting the District Court to reconsider its ruling on a portion of the order dismissing the complaint which was denied on July 22, 2009. On July 30, 2009, the Sierra Club appealed from the orders dismissing the case and denying the motion for reconsideration to the United States Court of Appeals for the Eighth Circuit. The United States has filed a brief as amicus curiae supporting the Sierra Club's position in the appeal and the State of South Dakota filed a brief as amicus curiae supporting the Big Stone Station owners' position in the appeal.

Construction Materials LTM is a third-party defendant in litigation pending in Oregon Circuit Court regarding the concrete floors in an industrial food processing facility located in Jackson County, Oregon. The complaint against the facility construction contractor alleges the concrete floors of the facility are defective and must be removed and replaced for suitable repair. Damages, including disruption of the food processing operations, have been estimated by the plaintiff to be in excess of \$32 million. The construction contractor's answer and third-party complaint alleges the owner and third-party defendants, including LTM which supplied the concrete, are primarily responsible for any defects in the concrete surfaces. Discovery is currently being conducted by the parties. A trial date has not been set.

The Company also is involved in other legal actions in the ordinary course of its business. Although the outcomes of any such legal actions cannot be predicted, management believes that the outcomes with respect to these other legal proceedings will not have a material adverse effect upon the Company's financial position or results of operations.

Environmental matters

Portland Harbor Site In December 2000, MBI was named by the EPA as a PRP in connection with the cleanup of a riverbed site adjacent to a commercial property site acquired by MBI from Georgia-Pacific West, Inc. in 1999. The riverbed site is part of the Portland, Oregon, Harbor Superfund Site. The EPA wants responsible parties to share in the cleanup of sediment contamination in the Willamette River. To date, costs of the overall remedial investigation and feasibility study of the harbor site are being recorded, and initially paid, through an administrative consent order by the LWG, a group of several entities, which does not include MBI or Georgia-Pacific West, Inc. Investigative costs are indicated to be in excess of \$70 million. It is not possible to estimate the cost of a corrective action plan until the remedial investigation and feasibility study have been completed, the EPA has decided on a strategy and a ROD has been published. Corrective action will be taken after the development of a proposed plan and ROD on the harbor site is issued. MBI also received notice in January 2008 that the Portland Harbor Natural Resource Trustee Council intends to perform an injury assessment to natural resources resulting from the release of hazardous substances at the Harbor Superfund Site. The Trustee Council indicates the injury determination is appropriate to facilitate early settlement of damages and restoration for natural resource injuries. It is not possible to estimate the costs of natural resource damages until an assessment is completed and allocations are undertaken.

Based upon a review of the Portland Harbor sediment contamination evaluation by the Oregon DEQ and other information available, MBI does not believe it is a Responsible Party. In

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NOTES TO FINANCIAL STATEMENTS (Continued)			

addition, MBI has notified Georgia-Pacific West, Inc., that it intends to seek indemnity for liabilities incurred in relation to the above matters pursuant to the terms of their sale agreement. MBI has entered into an agreement tolling the statute of limitations in connection with the LWG's potential claim for contribution to the costs of the remedial investigation and feasibility study. By letter of March 2, 2009, LWG stated its intent to file suit against MBI and others to recover LWG's investigation costs to the extent MBI cannot demonstrate its non-liability for the contamination or is unwilling to participate in an alternative dispute resolution process that has been established to address the matter. At this time, MBI has agreed to participate in the alternative dispute resolution process.

The Company believes it is not probable that it will incur any material environmental remediation costs or damages in relation to the above referenced administrative action.

Manufactured Gas Plant Sites There are three claims against Cascade for cleanup of environmental contamination at manufactured gas plant sites operated by Cascade's predecessors.

The first claim is for soil and groundwater contamination at a site in Oregon and was received in 1995. There are PRPs in addition to Cascade that may be liable for cleanup of the contamination. Some of these PRPs have shared in the investigation costs. It is expected that these and other PRPs will share in the cleanup costs. Several alternatives for cleanup have been identified, with preliminary cost estimates ranging from approximately \$500,000 to \$11.0 million. An ecological risk assessment draft report was submitted to the Oregon DEQ in June 2009. The assessment showed no unacceptable risk to the aquatic ecological receptors present in the shoreline along the site and concluded that no further ecological investigation is necessary. The report is being reviewed by the Oregon DEQ. It is anticipated the Oregon DEQ will recommend a cleanup alternative for the site after it completes its review of the report. It is not known at this time what share of the cleanup costs will actually be borne by Cascade.

The second claim is for contamination at a site in Washington and was received in 1997. A preliminary investigation has found soil and groundwater at the site contain contaminants requiring further investigation and cleanup. EPA conducted a Targeted Brownfields Assessment of the site and released a report summarizing the results of that assessment in August 2009. The assessment confirms that contaminants have affected soil and groundwater at the site, as well as sediments in the adjacent Port Washington Narrows. Alternative remediation options have been identified with preliminary cost estimates ranging from \$340,000 to \$6.4 million. Data developed through the assessment and previous investigations indicates the contamination likely derived from multiple, different sources and multiple current and former owners of properties and businesses in the vicinity of the site may be responsible for the contamination. There is currently not enough information to estimate the potential liability to Cascade associated with this claim.

The third claim is also for contamination at a site in Washington. Cascade received notice from a party in May 2008 that Cascade may be a PRP, along with other parties, for contamination from a manufactured gas plant owned by Cascade's predecessor from about 1946 to 1962. The notice indicates that current estimates to complete investigation and cleanup of the site exceed \$8.0 million. There is currently not enough information available to estimate the potential liability to Cascade associated with this claim.

To the extent these claims are not covered by insurance, Cascade will seek recovery through the OPUC and WUTC of remediation costs in its natural gas rates charged to customers.

Operating leases

The Company leases certain equipment, facilities and land under operating lease agreements. The amounts of annual minimum lease payments due under these leases as of December 31, 2009, were \$25.2 million in 2010, \$20.3 million in 2011, \$15.3 million in

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NOTES TO FINANCIAL STATEMENTS (Continued)			

2012, \$12.6 million in 2013, \$6.7 million in 2014 and \$43.9 million thereafter. Rent expense was \$43.4 million, \$35.3 million and \$35.6 million for the years ended December 31, 2009, 2008 and 2007, respectively.

Purchase commitments

The Company has entered into various commitments, largely natural gas and coal supply, purchased power, natural gas transportation and storage and construction materials supply contracts. These commitments range from 1 to 51 years. The commitments under these contracts as of December 31, 2009, were \$507.6 million in 2010, \$288.3 million in 2011, \$192.1 million in 2012, \$105.7 million in 2013, \$90.3 million in 2014 and \$234.9 million thereafter. These commitments were not reflected in the Company's consolidated financial statements. Amounts purchased under various commitments for the years ended December 31, 2009, 2008 and 2007, were \$723.1 million, approximately \$1.0 billion (including the acquisition of Intermountain as discussed in Note 2) and \$857.0 million (including the acquisition of Cascade as discussed in Note 2), respectively.

Guarantees

In connection with the sale of MPX in June 2005 to Petrobras, an indirect wholly owned subsidiary of the Company has agreed to indemnify Petrobras for 49 percent of any losses that Petrobras may incur from certain contingent liabilities specified in the purchase agreement. Centennial has agreed to unconditionally guarantee payment of the indemnity obligations to Petrobras for periods ranging up to five and a half years from the date of sale. The guarantee was required by Petrobras as a condition to closing the sale of MPX.

Centennial guaranteed CEM's obligations under a construction contract with LPP for a 550-MW combined-cycle electric generating facility near Hobbs, New Mexico. Centennial Resources sold CEM in July 2007 to Bicent Power LLC, which provided a \$10 million bank letter of credit to Centennial in support of the guarantee obligation. On February 27, 2009, Centennial received a Notice and Demand from LPP under the guaranty agreement alleging that CEM did not meet certain of its obligations under the construction contract and demanding that Centennial indemnify LPP against all losses, damages, claims, costs, charges and expenses arising from CEM's alleged failures. On December 4, 2009, LPP submitted a demand for arbitration of its dispute with CEM to the American Arbitration Association. The demand seeks compensatory damages of \$146 million plus damages for increased operating, capital and construction costs related to a water treatment facility for the generating facility. LPP's notice of demand for arbitration also demanded performance of the guarantee by Centennial. The Company believes the indemnification claims against Centennial are without merit and intends to vigorously defend against such claims.

In connection with the pending sale of the Brazilian Transmission Lines, as discussed in Note 4, Centennial has agreed to guarantee the performance of certain of the Company's indirect wholly owned subsidiaries in three purchase and sale agreements. Centennial has agreed to unconditionally guarantee payment of the indemnity obligations of the wholly owned subsidiary sellers for periods ranging up to 10 years from the date of sale. The guarantees were required by the buyers as a condition to the sale of the Brazilian Transmission Lines.

In addition, WBI Holdings has guaranteed certain of Fidelity's natural gas swap and collar agreement obligations. There is no fixed maximum amount guaranteed in relation to the natural gas swap and collar agreements as the amount of the obligation is dependent upon natural gas commodity prices. The amount of hedging activity entered into by the subsidiary is limited by corporate policy. The guarantees of the natural gas swap and collar agreements at December 31, 2009, expire in 2010 and 2011; however, Fidelity continues to enter into additional hedging activities and, as a result, WBI Holdings from time to time may issue additional guarantees on these hedging obligations. There were no amounts outstanding by Fidelity at December 31, 2009. In the event Fidelity defaults under its obligations, WBI Holdings would be required to make payments under its guarantees.

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MDU Resources Group, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Certain subsidiaries of the Company have outstanding guarantees to third parties that guarantee the performance of other subsidiaries of the Company. These guarantees are related to construction contracts, natural gas transportation and sales agreements, gathering contracts, a conditional purchase agreement and certain other guarantees. At December 31, 2009, the fixed maximum amounts guaranteed under these agreements aggregated \$234.4 million. The amounts of scheduled expiration of the maximum amounts guaranteed under these agreements aggregate \$65.3 million in 2010; \$141.8 million in 2011; \$16.7 million in 2012; \$1.8 million in 2013; \$200,000 in 2014; \$1.0 million in 2018; \$300,000 in 2019; \$3.3 million, which is subject to expiration on a specified number of days after the receipt of written notice; and \$4.0 million, which has no scheduled maturity date. The amount outstanding by subsidiaries of the Company under the above guarantees was \$570,000 and was reflected on the Consolidated Balance Sheet at December 31, 2009. In the event of default under these guarantee obligations, the subsidiary issuing the guarantee for that particular obligation would be required to make payments under its guarantee.

Certain subsidiaries have outstanding letters of credit to third parties related to insurance policies, materials obligations, natural gas transportation agreements and other agreements that guarantee the performance of other subsidiaries of the Company. At December 31, 2009, the fixed maximum amounts guaranteed under these letters of credit, aggregated \$37.1 million, which are scheduled to expire in 2010. There were no amounts outstanding under the above letters of credit at December 31, 2009.

WBI Holdings has an outstanding guarantee to Williston Basin. This guarantee is related to a natural gas transportation and storage agreement that guarantees the performance of Prairielands. At December 31, 2009, the fixed maximum amount guaranteed under this agreement was \$5.0 million and is scheduled to expire in 2011. In the event of Prairielands' default in its payment obligations, WBI Holdings would be required to make payment under its guarantee. The amount outstanding by Prairielands under the above guarantee was \$870,000. Prairielands also had \$650,000 outstanding under a guarantee with Fidelity that will expire when paid. The amounts outstanding under these guarantees were not reflected on the Consolidated Balance Sheet at December 31, 2009, because these intercompany transactions are eliminated in consolidation.

In addition, Centennial and Knife River have issued guarantees to third parties related to the Company's routine purchase of maintenance items, materials and lease obligations for which no fixed maximum amounts have been specified. These guarantees have no scheduled maturity date. In the event a subsidiary of the Company defaults under its obligation in relation to the purchase of certain maintenance items, materials or lease obligations, Centennial or Knife River would be required to make payments under these guarantees. Any amounts outstanding by subsidiaries of the Company for these maintenance items and materials were reflected on the Consolidated Balance Sheet at December 31, 2009.

In the normal course of business, Centennial has purchased surety bonds related to construction contracts and reclamation obligations of its subsidiaries. In the event a subsidiary of Centennial does not fulfill a bonded obligation, Centennial would be responsible to the surety bond company for completion of the bonded contract or obligation. A large portion of the surety bonds is expected to expire within the next 12 months; however, Centennial will likely continue to enter into surety bonds for its subsidiaries in the future. As of December 31, 2009, approximately \$532 million of surety bonds were outstanding, which were not reflected on the Consolidated Balance Sheet.

Note 20 - Subsequent Events

The Company evaluated events or transactions between the balance sheet date and April 7, 2010, the date the financial statements were available for issuance, which would require recognition or disclosure in the financial statements.

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	404,536	(21,330,064)		5,593,881
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income	(404,536)			
3	Preceding Quarter/Year to Date Changes in Fair Value		(13,750,459)		(9,534,050)
4	Total (lines 2 and 3)	(404,536)	(13,750,459)		(9,534,050)
5	Balance of Account 219 at End of Preceding Quarter/Year		(35,080,523)		(3,940,169)
6	Balance of Account 219 at Beginning of Current Year		(35,080,523)		(3,940,169)
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value		9,917,920		10,568,421
9	Total (lines 7 and 8)		9,917,920		10,568,421
10	Balance of Account 219 at End of Current Quarter/Year		(25,162,603)		6,628,252

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 122(a)(b) Line No.: 2 Column: b

Upon the adoption of SFAS No. 159, the unrealized gain on the available-for-sale investments of \$404,536 (after tax) was recorded as an increase to the January 1, 2008, balance of retained earnings.

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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Da, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	1,143,605,967	777,621,714
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	1,143,605,967	777,621,714
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress	119,044,863	103,058,636
12	Acquisition Adjustments	10,484,908	10,387,642
13	Total Utility Plant (8 thru 12)	1,273,135,738	891,067,992
14	Accum Prov for Depr, Amort, & Depl	646,166,325	434,382,642
15	Net Utility Plant (13 less 14)	626,969,413	456,685,350
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	613,555,042	419,780,204
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	23,099,550	5,139,599
22	Total In Service (18 thru 21)	636,654,592	424,919,803
23	Leased to Others		
24	Depreciation	2,141	
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)	2,141	
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj	9,509,592	9,462,839
33	Total Accum Prov (equals 14) (22,26,30,31,32)	646,166,325	434,382,642

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
292,952,199				73,032,054	3
					4
					5
					6
					7
292,952,199				73,032,054	8
					9
					10
4,741,057				11,245,170	11
97,266					12
297,790,522				84,277,224	13
172,116,918				39,666,765	14
125,673,604				44,610,459	15
					16
					17
170,978,404				22,796,434	18
					19
					20
1,089,620				16,870,331	21
172,068,024				39,666,765	22
					23
2,141					24
					25
2,141					26
					27
					28
					29
					30
					31
46,753					32
172,116,918				39,666,765	33

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., D., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	5,971,308	269,209
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	5,971,308	269,209
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	1,018,687	
9	(311) Structures and Improvements	49,548,444	1,281,799
10	(312) Boiler Plant Equipment	160,180,867	6,034,131
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	45,028,779	2,687,455
13	(315) Accessory Electric Equipment	14,811,799	414,796
14	(316) Misc. Power Plant Equipment	15,684,726	346,188
15	(317) Asset Retirement Costs for Steam Production	282,876	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	286,556,178	10,764,369
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power PLant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights	66,533	
38	(341) Structures and Improvements	786,273	14,890
39	(342) Fuel Holders, Products, and Accessories	614,843	1,903,957
40	(343) Prime Movers		
41	(344) Generators	65,811,219	14,919,612
42	(345) Accessory Electric Equipment	926,890	91,132
43	(346) Misc. Power Plant Equipment	55,456	81,125
44	(347) Asset Retirement Costs for Other Production	28,495	
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	68,289,709	17,010,716
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	354,845,887	27,775,085

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Month, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	3,161,236	15,233
49	(352) Structures and Improvements	1,789	
50	(353) Station Equipment	67,100,072	3,792,511
51	(354) Towers and Fixtures	5,060,461	-74,354
52	(355) Poles and Fixtures	31,895,660	233,493
53	(356) Overhead Conductors and Devices	26,842,673	260,284
54	(357) Underground Conduit	2,039,996	-139,238
55	(358) Underground Conductors and Devices	3,434,449	-334,644
56	(359) Roads and Trails		
57	(359.1) Asset Retirement Costs for Transmission Plant	797	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	139,537,133	3,753,285
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	1,945,998	18,213
61	(361) Structures and Improvements		
62	(362) Station Equipment	34,642,001	2,221,645
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	27,218,102	884,331
65	(365) Overhead Conductors and Devices	18,955,130	363,871
66	(366) Underground Conduit	218,154	
67	(367) Underground Conductors and Devices	47,029,641	4,669,906
68	(368) Line Transformers	43,168,949	2,095,895
69	(369) Services	20,421,288	1,094,872
70	(370) Meters	14,374,322	512,414
71	(371) Installations on Customer Premises	2,157,760	128,894
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	6,140,104	231,942
74	(374) Asset Retirement Costs for Distribution Plant	39,748	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	216,311,197	12,221,983
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
81	(384) Communication Equipment		
82	(385) Miscellaneous Regional Transmission and Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
85	6. GENERAL PLANT		
86	(389) Land and Land Rights	8,137	
87	(390) Structures and Improvements	518,602	4,540
88	(391) Office Furniture and Equipment	981,051	10,472
89	(392) Transportation Equipment	5,044,114	476,848
90	(393) Stores Equipment	107,166	
91	(394) Tools, Shop and Garage Equipment	1,815,943	88,829
92	(395) Laboratory Equipment	1,152,814	10,638
93	(396) Power Operated Equipment	8,585,960	1,041,159
94	(397) Communication Equipment	1,949,551	133,236
95	(398) Miscellaneous Equipment	64,929	5,494
96	SUBTOTAL (Enter Total of lines 86 thru 95)	20,228,267	1,771,216
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	20,228,267	1,771,216
100	TOTAL (Accounts 101 and 106)	736,893,792	45,790,778
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	736,893,792	45,790,778

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, -d, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
3,954			3,172,515	48
			1,789	49
50,104		43,212	70,885,691	50
			4,986,107	51
14,181			32,114,972	52
66,384			27,036,573	53
			1,900,758	54
			3,099,805	55
				56
			797	57
134,623		43,212	143,199,007	58
				59
10,436			1,953,775	60
				61
28,596		-43,212	36,791,838	62
				63
145,897			27,956,536	64
79,776		1,320	19,240,545	65
			218,154	66
391,986		38,096	51,345,657	67
179,904			45,084,940	68
120,070			21,396,090	69
272,661			14,614,075	70
109,355			2,177,299	71
				72
89,188		-39,716	6,243,142	73
			39,748	74
1,427,869		-43,512	227,061,799	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			8,137	86
642			522,500	87
38,782			952,741	88
280,231		70,612	5,311,343	89
1,563			105,603	90
9,511			1,895,261	91
			1,163,452	92
760,149		-108,490	8,758,480	93
63,255			2,019,532	94
39,461			30,962	95
1,193,594		-37,878	20,768,011	96
				97
				98
1,193,594		-37,878	20,768,011	99
5,469,483	444,805	-38,178	777,621,714	100
				101
				102
				103
5,469,483	444,805	-38,178	777,621,714	104

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)

- Report below descriptions and balances at end of year of projects in process of construction (107)
- Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
- Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Purchase 25MW of the WYGEN III power plant near Gillette, WY	56,141,637
2	Construct 20MW Cedar Hills wind farm in southwest ND	22,048,451
3	Construct additional 10MW at Diamond Willow wind farm near Baker, MT	11,746,870
4	Construct transmission substation for Cedar Hills wind farm in southwest ND	1,683,654
5	Construct distribution substation in northeast Bismarck, ND	1,326,363
6	Construct Big Stone II power plant near Milbank, SD	863,924
7	Replace unit 1 secondary superheater at Heskett Station in Mandan, ND	782,537
8	Purchase bed ash/limestone equipment at Heskett Station in Mandan, ND	776,590
9	Upgrade transmission substation at Diamond Willow wind farm near Baker, MT	648,482
10	Construct underground distribution line to coal bed methane project outside Sheridan, WY	602,363
11	Replace unit 1 turbine parts at Heskett Station in Mandan, ND	540,316
12	Replace sootblowers at Heskett Station in Mandan, ND	480,550
13	Install mercury control system at Lewis & Clark Station near Sidney, MT	434,850
14	Upgrade Honeywell control system at Heskett Station in Mandan, ND	428,166
15	Replace unit 1 boiling bank tubes at Heskett Station in Mandan, ND	427,121
16	Replace control board at Heskett Station in Mandan, ND	261,205
17	Replace 480V circuit breakers at Heskett Station in Mandan, ND	182,295
18	Rebuild 17.5 miles of Glendive - Baker TL 010-1	171,470
19	Install electric AMR in various ND communities	152,015
20	Install double circuit near Ranchester, WY	122,549
21	Replace insulation at Heskett Station in Mandan, ND	113,435
22	Replace river crossing in Forsyth, MT	104,928
23	Install line tap to TL091-1 near Ellendale, ND	100,524
24		
25	Minor projects less than \$100,000:	
26	Steam Production	569,885
27	Other Production	155
28	Transmission	741,441
29	Distribution	1,425,496
30	General	181,364
31	Intangible	
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	103,058,636

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, - , Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	403,399,367	403,399,367		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	22,897,551	22,897,551		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	1,001,533	1,001,533		
7	Other Clearing Accounts	-168,451	-168,451		
8	Other Accounts (Specify, details in footnote):	-946,275	-946,275		
9		7,880	7,880		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	22,792,238	22,792,238		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	5,455,093	5,455,093		
13	Cost of Removal	1,152,825	1,152,825		
14	Salvage (Credit)	172,532	172,532		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	6,435,386	6,435,386		
16	Other Debit or Cr. Items (Describe, details in footnote):	23,985	23,985		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	419,780,204	419,780,204		

Section B. Balances at End of Year According to Functional Classification

20	Steam Production	199,089,545	199,089,545		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	15,626,644	15,626,644		
25	Transmission	80,431,072	80,431,072		
26	Distribution	114,675,034	114,675,034		
27	Regional Transmission and Market Operation				
28	General	9,957,909	9,957,909		
29	TOTAL (Enter Total of lines 20 thru 28)	419,780,204	419,780,204		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 7 Column: c

Amortization of deferred depreciation, AFUDC and interest on portion of Coyote Station previously excluded from Montana rate base after in service date.

Schedule Page: 219 Line No.: 8 Column: c

Common plant depreciation expense charged to electric operations.

Schedule Page: 219 Line No.: 9 Column: c

SFAS 143 ARO depreciation expense reclassified to a regulatory asset.

Schedule Page: 219 Line No.: 16 Column: c

Reserve reclassifications between utility segments and net gains and losses on depreciable plant.

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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

- Report below investments in Accounts 123.1, investments in Subsidiary Companies.
- Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)
 - Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
 - Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
- Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
2	CENTENNIAL ENERGY HOLDINGS, INC. (100% OWNED)	12/88		
3	Capital investment in subsidiaries			953,826,225
4				
5	Equity in undistributed subsidiary earnings since acquisition			1,170,628,722
6				
7				
8	MDU ENERGY CAPITAL, LLC (100% OWNED)	07/07		
9	Capital investment in subsidiaries			344,117,778
10				
11	Equity in undistributed subsidiary earnings since acquisition			9,591,616
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
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24				
25				
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31				
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41				
42	Total Cost of Account 123.1 \$	2,240,332,380	TOTAL	2,478,164,341

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
		937,858,446		3
				4
-178,855,830	106,414,000	885,206,676		5
				6
				7
				8
		397,917,778		9
				10
19,879,970	10,100,000	19,349,480		11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
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				29
				30
				31
				32
				33
				34
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-158,975,860	116,514,000	2,240,332,380		42

Name of Respondent MDU Resources Group, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date Report (Mo., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
MATERIALS AND SUPPLIES					
1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.					
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	4,099,005	4,613,409	Electric & Gas	
2	Fuel Stock Expenses Undistributed (Account 152)				
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	7,163,270	6,611,635	Electric & Gas	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	2,174,671	2,321,406	Electric	
8	Transmission Plant (Estimated)	129,296	45,988	Electric	
9	Distribution Plant (Estimated)	875,151	948,155	Electric & Gas	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)	117,295	114,709	Electric & Gas	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	10,225,093	9,812,475		
13	Merchandise (Account 155)	1,742,091	974,586		
14	Other Materials and Supplies (Account 156)				
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
16	Stores Expense Undistributed (Account 163)		-1,699		
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	16,066,189	15,398,771		

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 227 Line No.: 11 Column: b

Allowance for inventory shrinkage - materials and supplies.

Schedule Page: 227 Line No.: 11 Column: c

Allowance for inventory shrinkage - materials and supplies.

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	End of Report (k) Ja, Yr 12/31/2009	Year/Period of Report End of 2009/Q4
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Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
- Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2010	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year		29,712.00		11,607.00
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509		8,450.00		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year		21,262.00		11,607.00
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year		168.00		168.00
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales		168.00		
40	Balance-End of Year				168.00
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		168.00	9,139	
45	Gains		168.00	9,139	
46	Losses				

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2011		2012		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
11,607.00		11,607.00		301,781.00		366,314.00		1
								2
								3
				23,215.00		23,215.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
						8,450.00		17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
11,607.00		11,607.00		324,996.00		381,079.00		28
								29
								30
								31
								32
								33
								34
								35
167.00		168.00		7,323.00		7,994.00		36
								37
								38
				168.00		336.00		39
167.00		168.00		7,155.00		7,658.00		40
								41
								42
								43
				168.00	3,717	336.00	12,856	44
				168.00	3,717	336.00	12,856	45
								46

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 228 Line No.: 36 Column: 1

The beginning of year balance was adjusted by (122.00).

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(Next page is 232)

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Deferred SFAS No. 106 Costs; Montana gas	289,014		G-926	54,531	234,483
2	amortization over 240 months beginning					
3	11/94 and South Dakota gas amortization					
4	over 216 months beginning 1/95					
5						
6	Unamortized AFUDC on portion of Coyote I Station	1,035,999		E-403	132,255	903,744
7	that had been disallowed in rate base by Montana;					
8	amortization of 12/83 balance over 388 months end-					
9	ing 10/16 and amortization of 6/84 balance over					
10	356 months					
11						
12	Deferred depreciation on portion of Coyote I	241,175		E-403	30,788	210,387
13	Station that had been disallowed in rate base by					
14	Montana; amortization of 12/83 balance over 388					
15	months ending 10/16 and amortization of 6/84					
16	balance over 356 months					
17						
18	Interest deferred on portion of Coyote I Station	42,364		E-403	5,408	36,956
19	AFUDC which had been disallowed in rate base by					
20	Montana; amortization of interest on 6/84 AFUDC					
21	balance over 356 months					
22						
23	Unamortized Regulatory Commission Expense:	846,388	129,961		441,264	535,085
24	Minnesota gas amortization over					
25	36 months beginning 1/07; South Dakota					
26	gas amortization over 60 months beginning					
27	12/04; South Dakota gas amortization over 36					
28	months beginning 9/05; Montana electric					
29	amortization over 36 months beginning					
30	5/08; Wyoming electric amortization over					
31	36 months beginning 5/09					
32						
33	Accumulated costs associated with Electric rate	22,870	8,266		31,123	13
34	cases in Wyoming and North Dakota					
35						
36						
37	Asset Retirement Obligation at Coyote I	2,182,866	197,092			2,379,958
38	Station, Big Stone Station, Heskett Station,					
39	Lewis and Clark Station, electric transmission,					
40	electric and gas distribution, common general					
41	plant, Diamond Willow, and Glen Ullin Omat					
42						
43						
44	TOTAL	88,196,422	23,375,015		30,909,985	80,661,452

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Margin Sharing Adjustment - North Dakota	3,500,018	3,244,698	142	2,711,842	4,032,874
2	Electric					
3						
4	Deferred fuel and purchased power costs -					
5	North Dakota - Electric	(1,464,839)	241,557			-1,123,282
6	Wyoming - Electric	590,305			1,613,883	-1,023,578
7	Montana - Electric	379,484			944,609	-565,125
8						
9	FAS 158- Pension	66,002,396	430,577	253	15,078,436	51,354,537
10						
11	Manufactured Gas Plant Site - Bismarck, ND	907,773				907,773
12						
13	Regulatory Matters - FAS 109	344,749	3,523,424		1,306,194	2,561,979
14						
15	FAS 158 - Post Retirement	13,275,860		228	8,559,652	4,716,208
16						
17	Big Stone II Project Costs		15,499,440			15,499,440
18						
19						
20						
21						
22						
23						
24						
25						
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43						
44	TOTAL	88,196,422	23,375,015		30,909,985	80,661,452

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 232 Line No.: 23 Column: d

E-928 \$ 140,694
G-928 300,570

Schedule Page: 232 Line No.: 33 Column: d

Wyoming Electric rate case accumulated costs of \$31,123 transferred to Unamortized Regulatory Commission Expense, line 23. Amortization began May 2009.

Schedule Page: 232.1 Line No.: 5 Column: c

E-555 (Deferral) (\$ 284,722)
E-555 (Amortization) 628,968
E-431 (2,689)

Schedule Page: 232.1 Line No.: 6 Column: d

E-555 (Deferral) \$1,017,997
E-555 (Amortization) 587,053
431 8,833

Schedule Page: 232.1 Line No.: 7 Column: d

E-555 (Deferral) \$1,616,729
E-477 (Deferral) (674,776)
431 2,656

Schedule Page: 232.1 Line No.: 13 Column: d

282 \$ 799,391
283 506,803

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date (Mo, /r) 12/31/2009	Year/Period of Report End of 2009/Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Natural gas minimum bill	5,342,863				5,342,863
2	obligation					
3						
4	Deferred capital stock expense	327,041	291,949		618,877	113
5						
6	Unamortized lease improvements,	5,109		G-931	2,666	2,443
7	amortized beginning 12/90 and					
8	ending 11/10					
9						
10	Conservation Programs	-340,353	1,974,386		2,329,957	-695,924
11						
12	Advance to FutureSource Capital	428,212	184,203			612,415
13	Corp. for Land					
14						
15	Goodwill - Great Plains Natural	4,812,244				4,812,244
16	Gas Co.					
17						
18	Subsidiary Postretirement	15,654,870	1,986,698		5,091,912	12,549,656
19	Trust Assets					
20						
21						
22						
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24						
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46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	26,229,986				22,623,810

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 233 Line No.: 4 Column: d

181 \$ 118,988
214 499,889

Schedule Page: 233 Line No.: 10 Column: d

142 \$2,175,426
143 825
232 5,931
419 17,318
488 12,895
E-908 117,562

Schedule Page: 233 Line No.: 18 Column: d

123 \$1,658,635
2283 400,987
253 3,032,290

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo. / /r) 12/31/2009	Year/Period of Report End of 2009/Q4
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Pension Expense	12,915,881	9,572,807
3	Management Incentive	1,013,620	982,904
4	Customer Advances	1,104,654	984,849
5	Restricted Stock Bonus Plan	687,958	690,073
6	WAPA Fiber Demand Revenue		349,200
7	Other	24,932	24,382
8	TOTAL Electric (Enter Total of lines 2 thru 7)	15,747,045	12,604,215
9	Gas		
10	Pension Expense	15,338,300	11,496,587
11	Customer Advances	853,856	1,237,952
12	Restricted Stock Bonus Plan	582,525	584,108
13	Capitalized Overheads	407,188	523,345
14	Prepaid Demand Charge	-1,038,091	-1,049,682
15	Other	2,524,450	2,485,175
16	TOTAL Gas (Enter Total of lines 10 thru 15)	18,668,228	15,277,485
17	Other (Specify) *	25,889,560	27,214,083
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	60,304,833	55,095,783

Notes

	Balance at Beginning of Year	Balance at End of Year
*Utility		
Vacation Pay Accrual	\$ 2,559,309	\$ 2,534,719
Property Insurance	613,874	576,809
Sundry Reserves	83,763	104,799
Supplemental Income Security Plan	15,264,107	16,558,655
FAS 106 - Medical Life	5,581,118	2,776,529
BOD Compensation & Benefits	2,057,664	2,107,303
FAS 158 - Post Retirement	(4,576,947)	(1,557,772)
Regulatory Matters	3,736,027	3,480,616
Total Utility	\$25,318,915	\$26,581,658
*Non-Utility		
Capitalized Overheads	\$ 79,887	\$ 105,372
C.I.A.C.'s	253,638	272,463
Management Incentive	112,920	112,920
FAS 106 - Medical Life	691,877	410,981
FAS 158 - Post Retirement	(574,373)	(272,118)
Bad Debts	6,696	2,807
Total Non-Utility	\$ 570,645	\$ 632,425
*Total Other	\$25,889,560	\$27,214,083

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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CAPITAL STOCKS (Account 201 and 204)

- Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
- Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Account 201			
2	Common Stock	500,000,000	1.00	
3	Total Account 201	500,000,000		
4				
5	Account 204			
6	Preferred Stock	500,000	100.00	
7	4.50% Cumulative			105.00
8	4.70% Cumulative			102.00
9				
10	Total Account 204	500,000		
11				
12	Preferred Stock A - Cumulative	1,000,000		
13				
14	Preference Stock - Cumulative	500,000		
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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date (Mo, . r) 12/31/2009	Year/Period of Report End of 2009/Q4
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CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
188,389,265	188,389,265					2
188,389,265	188,389,265					3
						4
						5
						6
100,000	10,000,000					7
50,000	5,000,000					8
						9
150,000	15,000,000					10
						11
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						14
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Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 250 Line No.: 2 Column: a
See footnote number 12 on pages 123.27

Schedule Page: 250 Line No.: 7 Column: d
Plus accrued dividends

Schedule Page: 250 Line No.: 8 Column: d
Plus accrued dividends

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Yr) 12/31/2009	Year/Period of Report End of <u>2009/Q4</u>
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CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2	Common Stock, \$1.00 par value	4,110,305
3	(Primarily stock expense related to the issuance of common stock through public offering	
4	during February 2004.)	
5		
6		
7		
8		
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21		
22	TOTAL	4,110,305

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221 - First Mortgage Bonds:		
2			
3	Secured Medium-Term Notes, Series A:		
4	8.60%	35,000,000	573,418
5			88,900 D
6	6.71%	15,000,000	155,914
7			
8	Unsecured Senior Note		
9	6.33%	100,000,000	344,061
10	6.04%	100,000,000	362,431
11	6.66%	25,000,000	59,494
12	6.61%	25,000,000	59,494
13			
14	Senior Notes		
15	5.98%	30,000,000	543,168
16			
17	SUBTOTAL	330,000,000	2,186,880
18			
19	Account 222 (None)		
20	Account 223 (None)		
21	Account 224		
22	5.1% Preferred Stock, Cumulative, subject to mandatory redemption	5,000,000	
23	Commercial Paper - 0.800% average for 2009		
24			
25	Wells Fargo Term Loan related to IGC acquisition	132,000,000	
26			
27	Minot Air Force Base Note Payable	509,197	
28	SUBTOTAL	137,509,197	
29			
30			
31			
32			
33	TOTAL	467,509,197	2,186,880

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
040192	040112	040192	040112		339,700	4
						5
093097	100109	100197	100109		50,325	6
						7
						8
082406	082426	082406	082426	100,000,000	6,330,000	9
091608	091618	091608	091618	100,000,000	6,040,000	10
100109	091616	100109	091616	25,000,000	416,250	11
090109	091616	090109	091616	25,000,000	550,833	12
						13
						14
121503	121533	121503	121533	30,000,000	1,794,000	15
						16
				280,000,000	15,521,108	17
						18
						19
						20
						21
052361				600,000	35,700	22
					217,948	23
						24
100208						25
						26
092308	113038			502,591	30,360	27
				1,102,591	284,008	28
						29
						30
						31
						32
				281,102,591	15,805,116	33

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 256 Line No.: 22 Column: e

The Respondent is obligated to make annual sinking fund contributions to retire 1,000 shares of the 5.1% Series preferred stock at par ending 12/31/2014. The redemption price is \$102 plus accrued dividends.

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(Next page is 261)

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	-123,274,095
2		
3		
4	Taxable Income Not Reported on Books	
5	Dividends Received from Subsidiary Companies	116,514,000
6	Customer Advances	634,795
7	Contributions in Aid of Construction	2,075,894
8	Miscellaneous	32,754
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation and Amortization	35,242,471
11	Federal Income Tax Provision	10,551,820
12	Unrecovered Purchased Gas Cost	23,307,815
13	See Footnote	13,717,677
14	Income Recorded on Books Not Included in Return	
15	Equity in Earnings of Subsidiaries	-158,975,860
16	Medicare Part D Subsidy	452,643
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Dividends Received from Subsidiaries	116,514,000
21	Tax Depreciation and Amortization	57,123,127
22	Big Stone II Development Costs	15,499,440
23	AFUDC Equity	5,557,565
24	401(k) Dividend Deduction	3,709,789
25	Pension Expense	3,588,337
26	See Footnote	6,679,464
27	Federal Tax Net Income	28,654,626
28	Show Computation of Tax:	
29		
30	Federal Tax @ 35% of Line 27	10,029,120
31	Nonhighway Fuel Credit	-30,000
32	Wind Production Credit	-1,421,501
33	Plus: Rounding and Out-of-Period Adjustments	-2,974,931
34		
35	TOTAL 2009 FEDERAL INCOME TAX	5,602,688
36		
37	Response to instruction #2 - see footnote	
38		
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44		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 13 Column: b

Deductions Recorded on Books Not Deducted for Return:

Capitalized Interest	\$3,763,306
State Income Tax Provision	2,727,837
Depreciation Expensed through Clearing Accounts	2,403,682
Capitalized Depreciation	1,211,560
Fuel and Purchased Power Deferral	969,788
Post Retirement Benefits Accrued	658,574
Rate Case	334,159
Increase in Capitalized Overheads	299,427
Deferred Compensation - Directors	192,172
Disallowed Meals and Entertainment Expense - 50%	118,580
Preferred Stock Expense	35,700
Restricted Stock Bonus Plan	9,531
Miscellaneous	<u>993,361</u>
Total carried to page 261, line 13	\$13,717,677

Schedule Page: 261 Line No.: 26 Column: b

Deductions on Return Not Charged Against Book Income:

Supplemental Income Security Plan	\$3,296,344
State Income Tax Expense	1,834,793
Margin Sharing Adjustment	532,856
Amortization of Loss on Bond Retirements	294,474
Dividend Paid Deduction	180,000
Management Incentive	123,388
Property Insurance Adjustment	95,530
Board of Directors - Retirement Benefits	64,238
Vacation Accrual	62,187
Bad Debts	52,030
Prepaid Demand Charges	34,049
Qualified Production Activity Deduction	25,000
Miscellaneous	<u>84,575</u>
Total Carried to Page 261, Line 26	\$6,679,464

Schedule Page: 261 Line No.: 37 Column: a

The Respondent files a consolidated return; however, the information above has been prepared on a separate return basis. The consolidated group elected to allocate tax liabilities in accordance with method #2 under Internal Revenue Code Section 1552 (Earnings and Profits). The 2009 federal tax provisions were:

Centennial Energy Holdings, Inc.	\$47,782,003
MDU Energy Capital, LLC.	11,735,053
	<u>\$59,517,056</u>

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	CORPORATE INCOME					
2	Federal	-7,022,837		5,602,688	-8,174,403	110,740
3	State	-1,387,531		1,609,208	-522,218	10,210
4	SUBTOTAL	-8,410,368		7,211,896	-8,696,621	120,950
5						
6	UNEMPLOYMENT					
7	Federal	-12,226		78,891	64,836	
8	Minnesota	71,305		-44,355	26,692	
9	Montana	1,725		7,288	8,627	
10	Nevada	12,788		4,145	9,999	
11	North Dakota	3,703		33,067	36,346	
12	South Dakota			133		
13	Washington			1,405	507	
14	Wyoming	1,408		6,849	8,257	
15	SUBTOTAL	78,703		87,423	155,264	
16						
17	GROSS REVENUE					
18	Montana	102,699		388,701	424,259	
19	South Dakota			128,046	128,046	
20	Wyoming	52,054		107,060	105,584	
21	SUBTOTAL	154,753		623,807	657,889	
22						
23	USE					
24	Minnesota	504		5,256	4,805	
25	North Dakota	25,556		249,907	264,478	
26	South Dakota	12,993		32,706	40,949	
27	Wyoming	1,557		13,011	13,222	
28	Iowa	27,773		2,916	30,689	
29	SUBTOTAL	68,383		303,796	354,143	
30						
31	PROPERTY					
32	Minnesota	360,000		345,652	356,652	
33	Montana	2,515,189		4,975,470	5,004,677	
34	North Dakota	2,480,447		2,255,215	2,480,447	
35	North Dakota - Wahpeton	19,389		16,945	19,389	
36	South Dakota	957,958		1,031,456	951,784	
37	Wyoming	54,414		125,699	117,264	
38	SUBTOTAL	6,387,397		8,750,437	8,930,213	
39						
40						
41	TOTAL	-840,838		24,321,667	8,798,504	120,950

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
6,864,994		-4,699,834			10,302,522	2
754,105		-552,732			2,161,940	3
7,619,099		-5,252,566			12,464,462	4
						5
						6
1,829		11,821			67,070	7
258					-44,355	8
386		2,655			4,633	9
6,934					4,145	10
424		9,611			23,456	11
133		72			61	12
898					1,405	13
		2,336			4,513	14
10,862		26,495			60,928	15
						16
						17
67,141		136,456			252,245	18
		20,307			107,739	19
53,530		49,453			57,607	20
120,671		206,216			417,591	21
						22
						23
955					5,256	24
10,985					249,907	25
4,750					32,706	26
1,346					13,011	27
					2,916	28
18,036					303,796	29
						30
						31
349,000					345,652	32
2,485,982		2,758,308			2,217,162	33
2,255,215		1,547,574			707,641	34
16,945					16,945	35
1,037,630		546,762			484,694	36
62,849		86,808			38,891	37
6,207,621		4,939,452			3,810,985	38
						39
						40
14,803,275		3,123,264			21,198,403	41

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FRANCHISE					
2	Delaware	33,025		180,050	198,025	
3	Wyoming	122,852		239,632	244,738	
4	Hettinger, ND	3,236		17,069	20,305	
5	SUBTOTAL	159,113		436,751	463,068	
6						
7						
8						
9	MISCELLANEOUS					
10	Federal FICA	446,895		5,770,558	5,795,246	
11	Federal Highway Use			3,020	3,020	
12	Montana WET Tax	25,971		105,306	104,703	
13	Montana-Electric License	21,755		77,229	78,778	
14	ND-Coal Conversion	39,544		943,557	945,067	
15	Secretaries of State			1,667	1,667	
16	(annual filing fees)					
17	Fort Peck Tribal	184,000				
18	Crow Agency Tribal	2,679		5,511	5,434	
19	Federal CNG Tax	25		17	7	
20	Montana CNG Tax	368		99	62	
21	North Dakota CNG Tax	-56		593	564	
22	SUBTOTAL	721,181		6,907,557	6,934,548	
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	-840,838		24,321,667	8,798,504	120,950

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
15,050		102,989			77,061	2
117,746		136,546			103,086	3
					17,069	4
132,796		239,535			197,216	5
						6
						7
						8
						9
422,207		1,834,843			3,935,715	10
		2,244			776	11
26,574		105,306				12
20,206		77,229				13
38,034		943,557				14
		953			714	15
						16
184,000						17
2,756					5,511	18
35					17	19
405					99	20
-27					593	21
694,190		2,964,132			3,943,425	22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
14,803,275		3,123,264			21,198,403	41

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 3 Column: a

Minnesota, Montana and North Dakota state income taxes.

Schedule Page: 262 Line No.: 6 Column: a

Allocated between electric and gas operations on the basis of payroll charges. The amounts charged to other include allocation of payroll taxes to various electric and gas construction, clearing or expense accounts based on a company-wide derived payroll loading factor.

Schedule Page: 262 Line No.: 17 Column: a

Allocated on a gross revenue ratio by state.

Schedule Page: 262 Line No.: 23 Column: a

Charged directly to various inventory and construction accounts.

Schedule Page: 262 Line No.: 31 Column: a

Allocated based on specific identification.

Schedule Page: 262.1 Line No.: 2 Column: a

Allocated on a corporate overhead ratio basis.

Schedule Page: 262.1 Line No.: 3 Column: a

Allocated based on specific identification.

Schedule Page: 262.1 Line No.: 4 Column: a

Allocated based on specific identification.

Schedule Page: 262.1 Line No.: 10 Column: a

Allocated between electric and gas operations on the basis of payroll charges. The amounts charged to other include allocation of payroll taxes to various electric and gas construction, clearing or expense accounts based on a company-wide derived payroll loading factor.

Schedule Page: 262.1 Line No.: 11 Column: a

Allocated on a corporate overhead ratio basis.

Schedule Page: 262.1 Line No.: 15 Column: a

Allocated on a corporate overhead ratio basis.

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(Next page is 266)

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Month, Year) 12/31/2009	Year/Period of Report End of 2009/Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%	193,321			420	99,263	
6	8%	73,752			420	57,454	
7							
8	TOTAL	267,073				156,717	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	GAS UTILITY						
11	4%						
12	10%	44,696			420	20,012	
13	8%	49,565			420	22,536	
14	SUBTOTAL	94,261				42,548	
15							
16	COMMON UTILITY						
17	4%						
18	10%						
19	8%						
20	SUBTOTAL						
21							
22							
23							
24	TOTAL OTHER UTILITY	94,261				42,548	
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
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42							
43							
44							
45							
46							
47							
48							

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
			3
			4
94,058	20 YEARS		5
16,298			6
			7
110,356			8
			9
			10
			11
24,684	20 YEARS		12
27,029			13
51,713			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
51,713			24
			25
			26
			27
			28
			30
			31
			32
			33
			34
			35
			36
			37
			38
			39
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			41
			42
			43
			44
			45
			46
			47
			48

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Accrued pension expense	78,894,367		27,567,525	5,868,462	57,195,304
2						
3	Accrued and deferred benefit					
4	compensation plans	10,000,200		1,996,991	2,035,445	10,038,654
5						
6	Reserve for natural gas					
7	minimum bill obligation	5,342,863				5,342,863
8						
9	Intercompany portion of					
10	Supplemental Income					
11	Security Program trust assets	7,718,216	228	94,302		7,623,914
12						
13	Gas affordability tracker	6,908	131	8,582	51,420	49,746
14						
15	Fiber optic capacity rights				900,000	900,000
16	contract					
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	101,962,554		29,667,400	8,855,327	81,150,481

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
FOOTNOTE DATA			

Schedule Page: 269 Line No.: 1 Column: c

131 \$ 8,347,434
182 19,220,091

Schedule Page: 269 Line No.: 4 Column: c

242 \$ 768,518
131 487,914
146 63,180
E-930 390,142
G-930 287,237

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

- Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization
- For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	61,738,207	19,429,201	14,340,198
3	Gas	12,773,824	7,157,974	6,417,252
4	Utility	2,278,710	3,627,973	1,900,670
5	TOTAL (Enter Total of lines 2 thru 4)	76,790,741	30,215,148	22,658,120
6	Non-Utility	433,684		
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 6)	77,224,425	30,215,148	22,658,120
10	Classification of TOTAL			
11	Federal Income Tax	69,273,563	26,981,035	20,509,987
12	State Income Tax	7,950,862	3,234,113	2,148,133
13	Local Income Tax			

NOTES

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Day, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
						66,827,210	2
						13,514,546	3
			897,197		2,605,670	5,714,486	4
			897,197		2,605,670	86,056,242	5
22,488	24,605					431,567	6
							7
							8
22,488	24,605		897,197		2,605,670	86,487,809	9
							10
20,286	22,195		528,399		2,415,405	77,629,708	11
2,202	2,410		368,798		190,265	8,858,101	12
							13

NOTES (Continued)

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 4 Column: a

Utility definition includes Common Plant and Regulatory Matters.

Schedule Page: 274 Line No.: 4 Column: b

Common Plant	\$7,451,409
Regulatory Matters - 254	(5,383,685)
Regulatory Matters - 182	210,986
Total Utility	<u>\$2,278,710</u>

Schedule Page: 274 Line No.: 4 Column: c

Common Plant	\$3,627,973
--------------	-------------

Schedule Page: 274 Line No.: 4 Column: d

Common Plant	\$1,900,670
--------------	-------------

Schedule Page: 274 Line No.: 4 Column: h

Regulatory Matters - 254	\$311,430
Regulatory Matters - 182	585,767
	<u>\$897,197</u>

Schedule Page: 274 Line No.: 4 Column: j

Regulatory Matters - 254	\$ 662,958
Regulatory Matters - 182	1,942,712
	<u>\$2,605,670</u>

Schedule Page: 274 Line No.: 4 Column: k

Common Plant	\$9,178,712
Regulatory Matters - 254	(5,032,157)
Regulatory Matters - 182	1,567,931
Total Utility	<u>\$5,714,486</u>

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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Fuel & Purch. Power Deferral	356,122		356,122
4	Margin Sharing Adjustment	1,373,058	209,040	
5	Rate Case	185,166	27,489	43,481
6	Regulatory Assets Awaiting			
7	Recovery		6,048,857	
8				
9	TOTAL Electric (Total of lines 3 thru 8)	1,914,346	6,285,386	399,603
10	Gas			
11	Unrecovered Purch. Gas Costs	9,302,965	48,736	8,949,402
12	Rate Case	156,611		121,584
13	Def. Postretirement Benefit	111,083		20,786
14	Regulatory Assets Awaiting			
15	Recovery		356,119	
16				
17	TOTAL Gas (Total of lines 11 thru 16)	9,570,659	404,855	9,091,772
18	Other	27,518,265	1,982,478	5,683,370
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	39,003,270	8,672,719	15,174,745
20	Classification of TOTAL			
21	Federal Income Tax	35,189,916	7,787,989	13,830,597
22	State Income Tax	3,813,354	884,730	1,344,148
23	Local Income Tax			

NOTES

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
						1,582,098	4
						169,174	5
							6
						6,048,857	7
							8
						7,800,129	9
							10
						402,299	11
						35,027	12
						90,297	13
							14
						356,119	15
							16
						883,742	17
214			568,010		1,231,655	24,481,232	18
214			568,010		1,231,655	33,165,103	19
							20
193			335,001		1,111,029	29,923,529	21
21			233,009		120,626	3,241,574	22
							23

NOTES (Continued)

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 18 Column: b

UTILITY	
Bond Redemption Costs	\$ 3,876,373
FAS 158 Pension	25,608,930
Unrealized Gain/(Loss) on Supplemental Income Security Plan	(2,200,403)
Regulatory Matters - 182	133,763
Regulatory Matters - 254	115,828
Total Utility	\$27,534,491

NON-UTILITY	
Partnership Ordinary Gain/(Loss)	(\$ 16,226)
TOTAL OTHER	\$27,518,265

Schedule Page: 276 Line No.: 18 Column: c

UTILITY	
Unrealized Gain/(Loss) on Supplemental Income Security Plan	\$1,868,222
Bond Redemption Costs	114,256

Schedule Page: 276 Line No.: 18 Column: d

UTILITY	
FAS 158 Pension	\$5,683,370

Schedule Page: 276 Line No.: 18 Column: e

NON-UTILITY	
Partnership Ordinary Gain	\$214

Schedule Page: 276 Line No.: 18 Column: h

UTILITY	
Regulatory Matters - 182	\$371,370
Regulatory Matters - 254	196,640

Schedule Page: 276 Line No.: 18 Column: j

UTILITY	
Regulatory Matters - 182	\$1,231,655

Schedule Page: 276 Line No.: 18 Column: k

UTILITY	
Bond Redemption Costs	\$ 3,990,629
FAS 158 Pension	19,925,560
Unrealized Gain/(Loss) on Supplemental Income Security Plan	(332,181)
Regulatory Matters - 182	994,048
Regulatory Matters - 254	(80,812)
Total Utility	\$24,497,244

NON-UTILITY	
Partnership Ordinary Gain/(Loss)	(\$ 16,012)
TOTAL OTHER	\$24,481,232

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(Next page is 278)

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, , Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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OTHER REGULATORY LIABILITIES (Account 254)

- Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
- Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
- For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Regulatory matters - FAS 109	9,003,884		702,571	292,272	8,593,585
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
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21						
22						
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24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	9,003,884		702,571	292,272	8,593,585

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 278 Line No.: 1 Column: c

190	\$349,913
282	352,658

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., J., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ELECTRIC OPERATING REVENUES (Account 400)

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	74,518,996	75,758,155
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	78,264,190	81,628,333
5	Large (or Ind.) (See Instr. 4)	23,380,900	25,152,009
6	(444) Public Street and Highway Lighting	2,066,312	2,244,047
7	(445) Other Sales to Public Authorities	2,529,856	2,770,625
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	610,479	649,860
10	TOTAL Sales to Ultimate Consumers	181,370,733	188,203,029
11	(447) Sales for Resale	604,256	4,593,278
12	TOTAL Sales of Electricity	181,974,989	192,796,307
13	(Less) (449.1) Provision for Rate Refunds	-3,915,814	-2,954,760
14	TOTAL Revenues Net of Prov. for Refunds	185,890,803	195,751,067
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	170,622	197,852
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	3,778,608	3,313,420
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	2,055,078	2,356,557
22	(456.1) Revenues from Transmission of Electricity of Others	1,687,510	1,820,713
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	7,691,818	7,688,542
27	TOTAL Electric Operating Revenues	193,582,621	203,439,609

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
972,614	945,501	100,332	99,596	2
				3
1,163,093	1,149,921	19,752	19,485	4
443,123	482,412	325	329	5
31,324	32,004	650	634	6
44,617	44,907	868	873	7
				8
8,789	8,707	207	207	9
2,663,560	2,663,452	122,134	121,124	10
90,789	223,778			11
2,754,349	2,887,230	122,134	121,124	12
				13
2,754,349	2,887,230	122,134	121,124	14

Line 12, column (b) includes \$ -1,771,219 of unbilled revenues.
Line 12, column (d) includes -26,681 MWH relating to unbilled revenues

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 300 Line No.: 4 Column: b

Basis of classification - Commercial Customers

Schedule Page: 300 Line No.: 4 Column: c

Basis of classification - Commercial Customers

Schedule Page: 300 Line No.: 5 Column: b

Basis of classification - Industrial Customers

Schedule Page: 300 Line No.: 5 Column: c

Basis of classification - Industrial Customers

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., ., Yr) 12/31/2009	Year/Period of Report End of <u>2009/Q4</u>
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential-440					
2	Montana					
3	10-Residential Service	163,854	12,853,138	18,926	8,658	0.0784
4	20-Small General Service	2,907	210,159	264	11,011	0.0723
5	52-Outdoor Lighting Service	660	70,300	862	766	0.1065
6	North Dakota					
7	10-Residential Service	599,039	43,348,223	63,575	9,423	0.0724
8	16-Optional Time-of-Day Service	235	13,835	12	19,583	0.0589
9	20-Small General Service	4,861	458,006	626	7,765	0.0942
10	25-Irrigation Power Service	1	81			0.0810
11	30-Large General Service	2,555	197,909	48	53,229	0.0775
12	32-General Space Heating Service	1,475	72,908	15	98,333	0.0494
13	52-Outdoor Lighting Service	1,012	80,993	1,156	875	0.0800
14	South Dakota					
15	10-Residential Service	64,621	6,108,120	6,706	9,636	0.0945
16	20-Small General Service	352	33,480	28	12,571	0.0951
17	24-Private Lighting Service	192	14,891	278	691	0.0776
18	53-Dual Fuel Space Heating Serv	4,438	228,782	233	19,047	0.0516
19	54-General Dual Fuel Space Heati	86	4,144	4	21,500	0.0482
20	Wyoming					
21	10-Residential Service	114,045	10,105,301	12,025	9,484	0.0886
22	11-Controlled Service	9,282	438,211	697	13,317	0.0472
23	18-Residential Service	10,167	842,058	596	17,059	0.0828
24	20-Small General Service	1,312	119,824	219	5,991	0.0913
25	22-Special Controlled Service	3	195	1	3,000	0.0650
26	24-Private Lighting Service	483	34,187	743	650	0.0708
27	Unbilled-net	-8,966	-715,749			0.0798
28	Adjust for Duplicate Customers			-6,682		
29	Subtotal Residential	972,614	74,518,996	100,332	9,694	0.0766
30						
31	Small Commercial-442					
32	Montana					
33	20-Small General Service	100,974	7,119,692	4,886	20,666	0.0705
34	25-Irrigation Power Service	2,713	145,045	65	41,738	0.0535
35	26-Time-of-Day General Service	141	3,826	1	141,000	0.0271
36	52-Outdoor Lighting Service	1,679	179,669	927	1,811	0.1070
37	North Dakota					
38	20-Small General Service	87,284	7,217,719	7,939	10,994	0.0827
39	25-Irrigation Power Service	718	39,370	34	21,118	0.0548
40	26-Time-of-Day Small General Ser	114	6,188	5	22,800	0.0543
41	TOTAL Billed	0	0	0	0	0.0000
42	Total Unbilled Rev.(See Instr. 6)	0	0	0	0	0.0000
43	TOTAL	0	0	0	0	0.0000

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
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- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	24-Private Lighting Service	11	858	2	5,500	0.0780
2	30-Large General Service	8,029	499,969	4	2,007,250	0.0623
3	Wyoming					
4	39-Large General Service	2,728	170,649	7	389,714	0.0626
5	Unbilled-net	-5,552	-244,063			0.0440
6	Adjust for Duplicate Customers			-26		
7	Subtotal Large Industrial	433,724	22,687,159	96	4,517,958	0.0523
8						
9	Public Street & Hwy Lighting-444					
10	Montana					
11	20-Small General Service	180	11,896	7	25,714	0.0661
12	41-Municipal Lighting Service	7,035	470,216	259	27,162	0.0668
13	52-Outdoor Lighting Service	30	3,194	12	2,500	0.1065
14	North Dakota					
15	20-Small General Service	267	28,548	44	6,068	0.1069
16	41-Municipal Lighting Service	20,219	1,264,405	872	23,187	0.0625
17	52-Outdoor Lighting Service	96	7,067	26	3,692	0.0736
18	South Dakota					
19	20-Small General Service		292	2		
20	24-Private Lighting Service	6	471	5	1,200	0.0785
21	41-Municipal Lighting Service	2,600	218,099	142	18,310	0.0839
22	Wyoming					
23	20-Small General Service	17	1,760	4	4,250	0.1035
24	24-Private Lighting Service	5	383	2	2,500	0.0766
25	41-Municipal Lighting Service	1,199	88,892	15	79,933	0.0741
26	Unbilled-net	-330	-28,911			0.0876
27	Adjust for Duplicate Customers			-740		
28	Subtotal Pub Str & Hwy Lighting	31,324	2,066,312	650	48,191	0.0660
29						
30	Other Sales to Public Auth-446					
31	Montana					
32	48-Municipal Pumping Service	7,149	384,198	111	64,405	0.0537
33	North Dakota					
34	20-Small General Service	385	40,400	64	6,016	0.1049
35	30-Large General Service	1,752	120,127	7	250,286	0.0686
36	32-General Electric Space Heatin	66	2,867	2	33,000	0.0434
37	40-Municipal Service	4,333	307,505	359	12,070	0.0710
38	48-Municipal Pumping Service	29,665	1,587,726	328	90,442	0.0535
39	52-Outdoor Lighting Service	1	65	1	1,000	0.0650
40	South Dakota					
41	TOTAL Billed	0	0	0	0	0.0000
42	Total Unbilled Rev.(See Instr. 6)	0	0	0	0	0.0000
43	TOTAL	0	0	0	0	0.0000

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo. Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	48-Municipal Pumping Service	1,702	113,733	57	29,860	0.0668
2	Unbilled-net	-436	-26,765			0.0614
3	Adjust for Duplicate Customers			-61		
4	Subtotal Other Sales	44,617	2,529,856	868	51,402	0.0567
5						
6	Interdepartmental-448					
7	Montana					
8	Billed	552	48,734	101	5,465	0.0883
9	North Dakota					
10	Billed	7,732	515,516	184	42,022	0.0667
11	South Dakota					
12	Billed	345	31,017	16	21,563	0.0899
13	Wyoming					
14	Billed	253	21,690	29	8,724	0.0857
15	Unbilled-net	-93	-6,478			0.0697
16	Adjust for Duplicate Customers			-123		
17	Subtotal Interdepartmental	8,789	610,479	207	42,459	0.0695
18						
19	Total	2,663,560	181,370,733	122,134	21,809	0.0681
20						
21						
22						
23	Fuel Clause Adjustment					
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	0	0	0	0	0.0000
42	Total Unbilled Rev.(See Instr. 6)	0	0	0	0	0.0000
43	TOTAL	0	0	0	0	0.0000

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
FOOTNOTE DATA			

Schedule Page: 304.4 Line No.: 23 Column: a

Revenue Billed Pursuant to Fuel Clause Adjustment (FCA) (Included in revenue amounts on pages 304-304.4)

Residential-440

Montana

10-Residential Service	\$4,603
20-Small General Service	309
52-Outdoor Lighting Service	(69)

North Dakota

10-Residential Service	3,752,307
16-Optional Time of Day Service	1,604
20-Small General Service	30,758
25-Irrigation Power Service	2
30-Large General Service	16,088
32-General Space Heating Service	11,550
52-Outdoor Lighting Service	6,005

South Dakota

10-Residential Service	290,246
20-Small General Service	1,575
24-Private Lighting Service	837
53-Dual Fuel Space Heating Service	22,269
54-General Dual Fuel Space Heating Service	470

Wyoming

10-Residential Service	191,315
11-Controlled Service	15,164
18-Residential Service	34,856
20-Small General Service	2,315
22-Special Controlled Service	2
24-Private Lighting Service	1,035
Unbilled-net	(223,225)
Subtotal Residential	4,160,016

Small Commercial-442

Montana

20-Small General Service	(2,962)
25-Irrigation Power Service	(4,324)
26-Optional Time of Day Small General Service	26
52-Outdoor Lighting Service	(161)

North Dakota

20-Small General Service	543,698
25-Irrigation Power	2,886
26-Time of Day Small General Service	640
30-Large General Service	1,286,169
31-Time of Day General Service	704
32-General Space Heating Service	170,142
52-Outdoor Lighting Service	24,054

South Dakota

20-Small General Service	148,578
24-Private Lighting Service	2,130
25-Irrigation Power Service	531
26-Time of Day General Service	101
50-General Water Heating Service	98
54-Dual Fuel Space Heating Service	15,767

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2009	2009/Q4
FOOTNOTE DATA			

56-Space Heating Service	3,809
Wyoming	
20-Small General Service	97,638
22-Special Controlled Service	325
24-Private Lighting Service	1,362
25-Irrigation Power Service	6,221
Unbilled-net	(127,612)
Subtotal Small Commercial	2,169,820

Large Commercial-442	
Montana	
25-Irrigation Power Service	(564)
30- Large General Service	(5,871)
52-Outdoor Lighting Service	(204)
North Dakota	
25-Irrigation Power	116
30-Large General Service	2,302,234
31-Time of Day General Service	18,727
32-General Space Heating Service	63,490
38-Interruptible Large Power Demand Response	111,524
52-Outdoor Lighting Service	3,007
South Dakota	
24-Private Lighting Service	382
25-Irrigation Power Service	39
30-Large General Service	107,503
Wyoming	
24-Private Lighting Service	165
39-Large General Service	164,108
Unbilled-net	(144,902)
Subtotal Large Commercial	2,619,754

Small Industrial-442	
Montana	
20-Small General Service	(559)
31-Optional Time of Day Service	(33)
35-Contract Service	3,596
52-Outdoor Lighting Service	1
North Dakota	
20-Small General Service	5,376
30-Large General Service	11,481
32-General Space Heating Service	5,871
52-Outdoor Lighting Service	342
South Dakota	
20-Small General Service	2,808
24-Private Lighting Service	88
27-Feed Grinding Service	0
54-Dual Fuel Space Heating Service	101
Wyoming	
20-Small General Service	564
24-Private Lighting Service	4
Unbilled-net	(1,602)
Subtotal Small Industrial	28,038

Large Industrial-442
Montana

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
FOOTNOTE DATA			

30-Large General Service	(10,394)
31-Optional Time of Day Service	(3,240)
35-Contract Service	1,104,828
52-Outdoor Lighting Service	0
North Dakota	
30-Large General Service	708,900
31-Optional Time of Day General Service	25,457
32-General Electric Space Heating Service	206
39-Interruptible Large Power Service	23,731
52-Outdoor Lighting Service	62
South Dakota	
24-Private Lighting Service	49
30-Large General Service	34,850
Wyoming	
39-Large General Service	5,540
Unbilled-net	(82,431)
Subtotal Large Industrial	1,807,558

Public Street and Highway Lighting-444

Montana

20-Small General Service	106
41-Municipal Lighting Service	(915)
52-Outdoor Lighting Service	(6)

North Dakota

20-Small General Service	1,829
41-Municipal Lighting Service	120,391
52-Outdoor Lighting Service	746

South Dakota

20-Small General Service	0
24-Private Lighting Service	26
41-Municipal Lighting Service	11,318

Wyoming

20-Small General Service	33
24-Private Lighting Service	12
41-Municipal Lighting Service	2,387
Unbilled-net	(8,949)

Subtotal Public Street and Highway Lighting	126,978
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Other Sales to Public Authorities-446

Montana

48-Municipal Pumping Service	(2,181)
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North Dakota

20-Small General Service	2,304
30-Large General Service	10,858
32-General Electric Space Heating Service	437

40-Municipal Service

48-Municipal Pumping Service	27,284
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52-Outdoor Lighting Service	5
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South Dakota

48-Municipal Pumping Service	7,663
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Unbilled-net	(12,657)
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Subtotal Other Sales	204,132
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Interdepartmental Sales-448

Montana

	48
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Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

North Dakota	45,482
South Dakota	1,701
Wyoming	484
Unbilled-Net	(2,692)
Subtotal Interdepartmental	45,023
 Total Fuel Clause Adjustment	 \$11,161,319

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Yr) 12/31/2009	Year/Period of Report End of <u>2009/Q4</u>
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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Midwest Independent Transmission					
2	System Operator (MISO)	OS	MISO	NA	NA	NA
3	Sales for Resale Fuel Cost					
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., ., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
90,789		2,239,005		2,239,005	2
		-1,634,749		-1,634,749	3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
0	0	0	0	0	
90,789	0	604,256	0	604,256	
90,789	0	604,256	0	604,256	

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 310 Line No.: 2 Column: b

Respondent began participation in the Midwest Independent System Operator (MISO) RTO in April 2005.

Schedule Page: 310 Line No.: 3 Column: i

Per Docket No. RM04-12-000; Order No. 668: Sales for Resale Revenue offset by Sales for Resale fuel and purchased power costs of \$1,634,749.

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	1,961,341	2,113,061
5	(501) Fuel	37,200,362	40,721,107
6	(502) Steam Expenses	3,768,928	3,873,570
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	1,346,104	1,255,520
10	(506) Miscellaneous Steam Power Expenses	2,988,581	2,956,434
11	(507) Rents	664	312
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	47,265,980	50,920,004
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	797,304	826,672
16	(511) Maintenance of Structures	627,791	565,954
17	(512) Maintenance of Boiler Plant	5,356,476	5,699,794
18	(513) Maintenance of Electric Plant	979,355	1,027,150
19	(514) Maintenance of Miscellaneous Steam Plant	1,076,898	1,095,577
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	8,837,824	9,215,147
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	56,103,804	60,135,151
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)		

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., -d, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	118,404	148,517
63	(547) Fuel	425,830	765,886
64	(548) Generation Expenses	299,462	191,363
65	(549) Miscellaneous Other Power Generation Expenses	253,069	270,080
66	(550) Rents	52,000	3,750
67	TOTAL Operation (Enter Total of lines 62 thru 66)	1,148,765	1,379,596
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	60,144	84,339
70	(552) Maintenance of Structures	7,376	5,049
71	(553) Maintenance of Generating and Electric Plant	204,382	177,887
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	2,581	51
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	274,483	267,326
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	1,423,248	1,646,922
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	26,456,088	30,395,977
77	(556) System Control and Load Dispatching	1,123,281	1,163,875
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	27,579,369	31,559,852
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	85,106,421	93,341,925
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	1,409,656	1,544,761
84	(561) Load Dispatching	45	
85	(561.1) Load Dispatch-Reliability	318,948	346,979
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	691,690	695,077
87	(561.3) Load Dispatch-Transmission Service and Scheduling		72
88	(561.4) Scheduling, System Control and Dispatch Services	390,542	383,341
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	28,449	27,925
93	(562) Station Expenses	664,910	659,510
94	(563) Overhead Lines Expenses	161,201	144,884
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	1,292,798	513,456
97	(566) Miscellaneous Transmission Expenses	138,493	143,577
98	(567) Rents	1,564,171	1,490,537
99	TOTAL Operation (Enter Total of lines 83 thru 98)	6,660,903	5,950,119
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	28,755	62,482
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	543,499	474,504
108	(571) Maintenance of Overhead Lines	493,181	871,362
109	(572) Maintenance of Underground Lines		1,169
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of lines 101 thru 110)	1,065,435	1,409,517
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	7,726,338	7,359,636

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., ., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	508,143	427,605
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	508,143	427,605
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	508,143	427,605
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,002,762	1,230,857
135	(581) Load Dispatching		
136	(582) Station Expenses	586,893	573,586
137	(583) Overhead Line Expenses	677,381	591,833
138	(584) Underground Line Expenses	903,622	806,814
139	(585) Street Lighting and Signal System Expenses	62,368	63,133
140	(586) Meter Expenses	793,970	868,231
141	(587) Customer Installations Expenses	361,607	389,423
142	(588) Miscellaneous Expenses	2,388,795	2,363,136
143	(589) Rents	109,223	112,606
144	TOTAL Operation (Enter Total of lines 134 thru 143)	6,886,621	6,999,619
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	216,935	422,437
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	156,179	186,329
149	(593) Maintenance of Overhead Lines	1,971,410	2,314,748
150	(594) Maintenance of Underground Lines	552,426	599,502
151	(595) Maintenance of Line Transformers	163,567	158,964
152	(596) Maintenance of Street Lighting and Signal Systems	181,075	159,536
153	(597) Maintenance of Meters	20,803	25,812
154	(598) Maintenance of Miscellaneous Distribution Plant	397,238	425,626
155	TOTAL Maintenance (Total of lines 146 thru 154)	3,659,633	4,292,954
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	10,546,254	11,292,573
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	251,808	341,496
160	(902) Meter Reading Expenses	888,009	913,016
161	(903) Customer Records and Collection Expenses	1,991,516	2,057,010
162	(904) Uncollectible Accounts	236,180	203,537
163	(905) Miscellaneous Customer Accounts Expenses	332,035	325,253
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	3,699,548	3,840,312

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	79,183	51,006
168	(908) Customer Assistance Expenses	216,131	136,849
169	(909) Informational and Instructional Expenses	37,163	35,395
170	(910) Miscellaneous Customer Service and Informational Expenses	1,032	3,207
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	333,509	226,457
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	17,612	65,084
175	(912) Demonstrating and Selling Expenses	127,553	188,065
176	(913) Advertising Expenses	89,038	17,777
177	(916) Miscellaneous Sales Expenses	39,193	43,323
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	273,396	314,249
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	4,993,595	5,031,408
182	(921) Office Supplies and Expenses	2,634,891	2,700,993
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	397,137	423,044
185	(924) Property Insurance	616,703	468,058
186	(925) Injuries and Damages	768,552	652,174
187	(926) Employee Pensions and Benefits	5,815,676	8,389,119
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	290,688	243,573
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	61,657	125,769
192	(930.2) Miscellaneous General Expenses	364,720	296,017
193	(931) Rents	251,420	319,598
194	TOTAL Operation (Enter Total of lines 181 thru 193)	16,195,039	18,649,753
195	Maintenance		
196	(935) Maintenance of General Plant	483,595	500,288
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	16,678,634	19,150,041
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	124,872,243	135,952,798

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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., - , Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Black Hills Power & Light Co.	RQ	BHPL #42	50	50	50
2	Xcel Energy	OS	MAPP #5	105	105	105
3	Western Area Power Administration	OS	19			
4	Western Area Power Admin - Ft. Peck	LF	19			
5	Western Area Power Administration	EX	19			
6	Midwest Independent Transmission	EX	MISO			
7	System Operator (MISO)					
8	State of North Dakota (Generator)	OS		4	4	4
9	Deferral per tariff					
10						
11						
12						
13						
14						
	Total					

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Day, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
-------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------------	-----------------------------------------

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
285,294			6,508,945	6,215,874		12,724,819	1
			1,858,500			1,858,500	2
							3
14,301				413,193		413,193	4
	25,809	20,528			135,301	135,301	5
377,276				8,393,617		8,393,617	6
							7
			53,125			53,125	8
					2,877,533	2,877,533	9
							10
							11
							12
							13
							14
676,871	25,809	20,528	8,420,570	15,022,684	3,012,834	26,456,088	

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2009	2009/Q4
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 2 Column: b

Other Service classification includes purchases for scheduled outages, operational control, general purpose, emergencies, interruptible load replacement and economical reasons.

Schedule Page: 326 Line No.: 2 Column: d

Contract period May - October

Schedule Page: 326 Line No.: 5 Column: l

Amounts recorded to reflect power exchanges and do not constitute monetary settlements.

Schedule Page: 326 Line No.: 8 Column: b

Other Service classification includes purchases during periods of generation and economical reasons.

Schedule Page: 326 Line No.: 9 Column: l

Reflects amount of fuel and purchased power deferred in accordance with repective state tariffs.

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(Next page is 328)

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

- Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
- In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Western Area Power Administration (WAPA)	WAPA	WAPA	OLF
2	Basin Electric Power Cooperative	Basin Electric Power Cooperative	Basin Electric Power Cooperative	OLF
3	Powder River Energy Corp.	Powder River Energy Corp.	Powder River Energy Corp.	OLF
4	Midwest Independent Transmission			
5	System Operator (MISO)	MISO participants	MISO participants	OS
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
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29				
30				
31				
32				
33				
34				
	TOTAL			

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, /r) 12/31/2009	Year/Period of Report End of 2009/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
19	Various	Various		456,907	434,713	1
#30	Various	Various		1,115,506	1,042,529	2
5	Sheridan	Various		93,010	86,925	3
						4
MISO	Various	Various				5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
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						19
						20
						21
						22
						23
						24
						25
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						33
						34
			0	1,665,423	1,564,167	

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo. Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
	306,728		306,728	1
		105,678	105,678	2
	69,757		69,757	3
				4
	1,205,347		1,205,347	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
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				24
				25
				26
				27
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				34
0	1,581,832	105,678	1,687,510	

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 328 Line No.: 1 Column: d

WAPA contract termination 12/31/2015

Schedule Page: 328 Line No.: 2 Column: m

Fixed monthly wheeling fee

Schedule Page: 328 Line No.: 3 Column: d

Sheridan-Johnson REA contract is perpetual

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
-------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------	-----------------------------------------

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter "TOTAL" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	DELIVERED POWER TO AND							
2	RECEIVED POWER FROM							
3	WHEELER							
4	Western Area Power Admn	FNS	520,865	557,325		1,265,285		1,265,285
5	Mor Gran Sou Elec Coop	LFP	1,330	1,450				
6	Grand Elec Coop	LFP	548	603		3,073		3,073
7	Midwest Independent							
8	Transmission System							
9	Operator (MISO)	OS					24,440	24,440
10								
11								
12								
13								
14								
15								
16								
	TOTAL		522,743	559,378		1,268,358	24,440	1,292,798

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	239,114
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6	Director's Fees and Expenses	114,884
7	Bank Service Fees	10,722
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
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46	TOTAL	364,720

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			434,330		434,330
2	Steam Production Plant	8,669,900				8,669,900
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	2,729,296				2,729,296
7	Transmission Plant	2,758,454				2,758,454
8	Distribution Plant	7,308,603				7,308,603
9	Regional Transmission and Market Operation					
10	General Plant	485,023				485,023
11	Common Plant-Electric	946,275		956,082		1,902,357
12	TOTAL	22,897,551		1,390,412		24,287,963

B. Basis for Amortization Charges

Range from five year, 20% to ten year, 10% Straight Line Amortization for computer software.

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam Production Plant					0	
13	311	50,771				0	
14	312	164,911				0	
15	314	46,787				0	
16	315	14,923				0	
17	316	15,928				0	
18	317	283				0	
19	Subtotal	293,603				0	
20						0	
21	Other Production Plant					0	
22	341	801				0	
23	342	2,519				0	
24	344	80,731	28.00		3.91	R-4	21.80
25	345	1,006				0	
26	346	134				0	
27	347	473				0	
28	Subtotal	85,664				0	
29						0	
30	Transmission Plant					0	
31	350.2	2,502				0	
32	352	2				0	
33	353	70,886				0	
34	354	4,986				0	
35	355	32,115				0	
36	356	27,036				0	
37	357	1,901				0	
38	358	3,100				0	
39	359	1				0	
40	Subtotal	142,529				00	
41						0	
42	Distribution Plant					0	
43	360.2	840				0	
44	362	36,792				0	
45	364	27,957				0	
46	365	19,240				0	
47	366	218				0	
48	367	51,346				0	
49	368	45,085				0	
50	369	21,396				0	

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	370	14,614				0	
13	371	2,177				0	
14	373	6,243				0	
15	374	40					
16	Subtotal	225,948				0	
17						0	
18						0	
19						0	
20	General Plant					0	
21	303	6,241				0	
22	390	522				0	
23	391.1	156					
24	391.2					0	
25	391.3	112				0	
26	391.4	677				0	
27	391.5	8				0	
28	392.1	458				0	
29	392.2	4,854				0	
30	393	106				0	
31	394.1	1,895				0	
32	395	1,163				0	
33	396.1	211				0	
34	396.2	8,548				0	
35	397.1	58				0	
36	397.2	76				0	
37	397.3	24				0	
38	397.4	154				0	
39	397.5	101				0	
40	397.6	1,330				0	
41	397.8	102					
42	397.9	173				0	
43	398	31				0	
44	Subtotal	27,000					
45							
46	Total	774,744					
47							
48	Footnote						
49							
50							

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 336 Line No.: 18 Column: a

SFAS 143 Asset Retirement Obligation (ARO) depreciated over the estimated remaining life until removal of the asset, with legal obligations.

Schedule Page: 336 Line No.: 27 Column: a

SFAS 143 Asset Retirement Obligation (ARO) depreciated over the estimated remaining life until removal of the asset, with legal obligations.

Schedule Page: 336 Line No.: 39 Column: a

SFAS 143 Asset Retirement Obligation (ARO) depreciated over the estimated remaining life until removal of the asset, with legal obligations.

Schedule Page: 336.1 Line No.: 15 Column: a

SFAS 143 Asset Retirement Obligation (ARO) depreciated over the estimated remaining life until removal of the asset, with legal obligations.

Schedule Page: 336.1 Line No.: 48 Column: a

Column (b) - 12/31/09 depreciable sub-plant account balances.

Other depreciation provisions include:

Provision for deferred AFUDC, interest and depreciation of Coyote I Station which had been disallowed in Montana rate base: \$168,451 in 2009.

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	State Commission Regulatory Expense Amortized				
2	Over Various 12 Month Periods				
3					
4	MONTANA				
5	Electric				449,649
6					
7	Gas				
8					
9					
10	NORTH DAKOTA				
11	Electric				
12					
13	Gas				
14					
15					
16	SOUTH DAKOTA				
17	Electric				
18					
19	Gas				87,589
20					
21					
22	SOUTH DAKOTA - EAST RIVER				
23	Gas				30,438
24					
25					
26	WYOMING				
27	Electric				22,870
28					
29	Gas				
30					
31					
32	MINNESOTA				
33	Gas				278,712
34					
35					
36	NORTH DAKOTA - WAHPETON				
37	Gas				
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				869,258

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date (Mo, L, Yr) 12/31/2009	Year/Period of Report End of <u>2009/Q4</u>
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
							3
							4
Electric	928	39,303	32,274	928	128,563	353,360	5
							6
Gas	928	11,313					7
							8
							9
							10
Electric	928	90,979	13				11
							12
Gas	928	22					13
							14
							15
							16
Electric	928	11,369					17
							18
Gas	928	37,166		928	39,899	47,690	19
							20
							21
							22
Gas	928	87		928	3,470	26,968	23
							24
							25
							26
Electric	928	8,342	74,817	928	12,131	85,556	27
							28
Gas	928	36,934					29
							30
							31
							32
Gas	928	68,711		928	257,201	21,511	33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
		304,226	107,104		441,264	535,098	46

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	5,312,122		
4	Transmission	2,333,132		
5	Regional Market			
6	Distribution	4,743,181		
7	Customer Accounts	1,984,621		
8	Customer Service and Informational	126,147		
9	Sales	102,869		
10	Administrative and General	2,882,756		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	17,484,828		
12	Maintenance			
13	Production	1,663,283		
14	Transmission	544,847		
15	Regional Market			
16	Distribution	2,180,697		
17	Administrative and General	108,615		
18	TOTAL Maintenance (Total of lines 13 thru 17)	4,497,442		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	6,975,405		
21	Transmission (Enter Total of lines 4 and 14)	2,877,979		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	6,923,878		
24	Customer Accounts (Transcribe from line 7)	1,984,621		
25	Customer Service and Informational (Transcribe from line 8)	126,147		
26	Sales (Transcribe from line 9)	102,869		
27	Administrative and General (Enter Total of lines 10 and 17)	2,991,371		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	21,982,270	65,330	22,047,600
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply	213,156		
34	Storage, LNG Terminaling and Processing			
35	Transmission	8,806		
36	Distribution	9,787,450		
37	Customer Accounts	3,845,139		
38	Customer Service and Informational	265,994		
39	Sales	415,262		
40	Administrative and General	2,511,544		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	17,047,351		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply	8,218		
46	Storage, LNG Terminaling and Processing			
47	Transmission	2,013		

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution	2,106,465		
49	Administrative and General	131,028		
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	2,247,724		
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)	221,374		
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)	10,819		
57	Distribution (Lines 36 and 48)	11,893,915		
58	Customer Accounts (Line 37)	3,845,139		
59	Customer Service and Informational (Line 38)	265,994		
60	Sales (Line 39)	415,262		
61	Administrative and General (Lines 40 and 49)	2,642,572		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	19,295,075	64,895	19,359,970
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	41,277,345	130,225	41,407,570
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	2,809,607	1,135,099	3,944,706
69	Gas Plant	2,650,141	530,207	3,180,348
70	Other (provide details in footnote):	1,487,185	1,416,800	2,903,985
71	TOTAL Construction (Total of lines 68 thru 70)	6,946,933	3,082,106	10,029,039
72	Plant Removal (By Utility Departments)			
73	Electric Plant	277,461	4,065	281,526
74	Gas Plant	265,499	2,900	268,399
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	542,960	6,965	549,925
77	Other Accounts (Specify, provide details in footnote):			
78	146 Accounts Receivable from Associated Companies	10,987,005	153	10,987,158
79	183 Preliminary Survey and Investigation	46	-38	8
80	184 Clearing Accounts	694,338	15,291	709,629
81	416 Cost & Expense of Merchandising, Jobbing, & Contract Work	3,950,551		3,950,551
82	417 Expenses for Nonutility Operations	608,635		608,635
83	426 Miscellaneous Income Deductions	4,965	4,580	9,545
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	16,245,540	19,986	16,265,526
96	TOTAL SALARIES AND WAGES	65,012,778	3,239,282	68,252,060

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 354 Line No.: 70 Column: b
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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report End of <u>2009/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Account No.	Utility Plant	Accumulated Depreciation	Depreciation Expense
PLANT IN SERVICE			
303 Misc. Intangible Plant	\$24,126,116	\$16,870,331	\$1,671,472
389 Land and Land Rights	2,666,068	---	---
390 Structures and Improvements	26,877,060	11,744,803	790,082
391 Office Furniture & Equipment	6,347,803	4,342,554	563,573
392 Transportation Equipment	7,960,511	4,067,000	705,146
393 Stores Equipment	45,012	17,743	1,283
394 Miscellaneous Tools	1,226,732	861,782	42,138
396 Power Operated Equipment	56,087	10,206	2,107
397 Communication Equipment	2,784,275	1,267,021	164,050
398 Miscellaneous Equipment	934,651	479,486	30,120
3991 Asset Retirement Obligations	7,739	4,533	
	\$73,032,054	\$39,665,459	\$3,969,971
WORK IN PROGRESS			
	\$11,245,170	\$ 1,306	
	\$84,277,224	\$39,666,765	\$3,969,971
Allocation of Common Utility Plant			
Electric Department	\$47,534,728	\$24,040,457	\$1,902,357
Natural Gas Department	36,742,496	15,626,308	1,465,037
Clearing Accounts			602,577
	\$84,277,224	\$39,666,765	\$3,969,971

Basis of Allocation

- (1) General Office common plant and depreciation are allocated based on net plant and employee ratios.
- (2) Other common plant and depreciation are directly assigned or allocated based on the ratio of electric transmission and distribution and gas distribution gross plant investment by state or employee ratios.
- (3) Expenses other than depreciation are not shown above but are allocated on net plant in service and number of employee ratios.

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

- (1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
(2) Report on Column (b) by month the transmission system's peak load.
(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM: INTERGRATED SYSTEM

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	710	15	900	432	278				
2	February	647	2	2000	402	245				
3	March	665	10	1100	414	251				
4	Total for Quarter 1	2,022			1,248	774				
5	April	535	1	900	333	202				
6	May	481	28	1500	327	154				
7	June	622	25	1700	418	204				
8	Total for Quarter 2	1,638			1,078	560				
9	July	653	23	1700	439	214				
10	August	699	13	1700	474	225				
11	September	635	16	1700	427	208				
12	Total for Quarter 3	1,987			1,340	647				
13	October	515	14	1300	347	168				
14	November	532	24	1900	350	182				
15	December	714	14	1900	460	254				
16	Total for Quarter 4	1,761			1,157	604				
17	Total Year to Date/Year	7,408			4,823	2,585				

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
FOOTNOTE DATA			

Schedule Page: 400 Line No.: 1 Column: b

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

Name of System: Sheridan System

Line #	Month (a)	Monthly Peak (b)	Day (c)	Hour (d)	FN-Self (e)	FN-Others (f)
1	January	66	27	0800	53	13
2	February	58	27	1000	46	12
3	March	59	11	0800	47	12
4	Total Q 1	183			146	37
5	April	51	06	0800	41	10
6	May	51	19	1600	40	11
7	June	61	30	1700	50	11
8	Total Q 2	163			131	32
9	July	66	23	1700	54	12
10	August	62	12	1800	50	12
11	September	58	03	1700	48	10
12	Total Q 3	186			152	34
13	October	54	12	2000	43	11
14	November	54	23	1800	43	11
15	December	69	08	1800	57	12
16	Total Q 4	177			143	34
17	Total for Year	709			572	137

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	2,663,560
3	Steam	2,123,862	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	90,789
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other	79,803	27	Total Energy Losses	196,089
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	2,950,438
9	Net Generation (Enter Total of lines 3 through 8)	2,203,665			
10	Purchases	676,871			
11	Power Exchanges:				
12	Received	25,809			
13	Delivered	20,528			
14	Net Exchanges (Line 12 minus line 13)	5,281			
15	Transmission For Other (Wheeling)				
16	Received	1,665,423			
17	Delivered	1,564,167			
18	Net Transmission for Other (Line 16 minus line 17)	101,256			
19	Transmission By Others Losses	-36,635			
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	2,950,438			

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, L., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM: INTEGRATED SYSTEM

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	256,851	2,782	432	15	900
30	February	222,667	4,584	402	2	2000
31	March	239,748	2,253	414	10	1100
32	April	193,062	25	333	1	900
33	May	193,700	11,172	327	28	1500
34	June	209,641	11,654	418	25	1700
35	July	219,323	2,001	439	23	1700
36	August	219,055	3,473	474	13	1700
37	September	210,779	6,194	427	16	1700
38	October	224,261	27,717	347	14	1300
39	November	205,836	14,183	350	24	1900
40	December	264,136	4,751	460	14	1900
41	TOTAL	2,659,059	90,789			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
FOOTNOTE DATA			

Schedule Page: 401 Line No.: 29 Column: b

MONTHLY PEAKS AND OUTPUT

Name of System: SHERIDAN SYSTEM

Line #	Month (a)	Total Mo. Energy (b)	Megawatts (c)	Day (e)	Hour (f)
29	Jan	29,231	66	27	0800
30	Feb	24,046	58	27	1000
31	Mar	25,338	59	11	0800
32	Apr	22,167	51	06	0800
33	May	21,364	51	19	1600
34	Jun	21,025	61	30	1700
35	Jul	24,374	66	23	1700
36	Aug	23,287	62	12	1800
37	Sep	21,382	58	03	1700
38	Oct	24,013	54	12	2000
39	Nov	23,636	54	23	1800
40	Dec	31,516	69	08	1800
41	Total	291,379			

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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Month, Year) 12/31/2009	Year/Period of Report End of 2009/Q4
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>R.M. Heskett</i> (b)	Plant Name: <i>Lewis & Clark</i> (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	Steam
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Outdoor Boiler	Outdoor Boiler
3	Year Originally Constructed	1954	1958
4	Year Last Unit was Installed	1963	1958
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	86.00	44.00
6	Net Peak Demand on Plant - MW (60 minutes)	104	53
7	Plant Hours Connected to Load	8293	8261
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	103	52
10	When Limited by Condenser Water	103	48
11	Average Number of Employees	49	23
12	Net Generation, Exclusive of Plant Use - KWh	556756600	316532087
13	Cost of Plant: Land and Land Rights	242583	80862
14	Structures and Improvements	11224452	4161627
15	Equipment Costs	66689899	31999676
16	Asset Retirement Costs	124396	34548
17	Total Cost	78281330	36276713
18	Cost per KW of Installed Capacity (line 17/5) Including	910.2480	824.4708
19	Production Expenses: Oper, Supv, & Engr	946704	267396
20	Fuel	12200726	5624739
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	1595470	917085
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	342274	213779
26	Misc Steam (or Nuclear) Power Expenses	1329932	386121
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	364283	142600
30	Maintenance of Structures	268509	163531
31	Maintenance of Boiler (or reactor) Plant	2186825	675492
32	Maintenance of Electric Plant	276017	55166
33	Maintenance of Misc Steam (or Nuclear) Plant	305061	388809
34	Total Production Expenses	19815801	8834718
35	Expenses per Net KWh	0.0356	0.0279
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal-Lignite Gas	Coal-Lignite Coal-SubB Gas
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons Mcf	Tons Tons Mcf
38	Quantity (Units) of Fuel Burned	536721 951 0	307332 440 8200
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	6984 1037 0	6486 8537 1174
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	21.667 6.597 0.000	17.798 0.000 5.230
41	Average Cost of Fuel per Unit Burned	22.720 6.597 0.000	18.127 24.307 5.230
42	Average Cost of Fuel Burned per Million BTU	1.627 6.361 0.000	1.397 1.424 4.455
43	Average Cost of Fuel Burned per KWh Net Gen	0.022 0.000 0.000	0.018 0.000 0.000
44	Average BTU per KWh Net Generation	13467.115 0.000 0.000	12649.114 0.000 0.000

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <u>Miles City</u> (d)		Plant Name: <u>Big Stone</u> (e)		Plant Name: <u>Big Stone Continued</u> (f)		Line No.					
	Gas Turbine		Steam			1					
	Conventional		Conventional			2					
	1972		1975			3					
	1972		1975			4					
	23.15		94.11		0.00	5					
	24		108		0	6					
	5		8231		0	7					
	0		0		0	8					
	28		108		0	9					
	25		108		0	10					
	0		17		0	11					
	-27880		624594507		0	12					
	609		150559		0	13					
	147190		9471218		0	14					
	3066318		47927898		0	15					
	0		4060		0	16					
	3214117		57553735		0	17					
	138.8387		611.5581		0.0000	18					
	30318		330025		0	19					
	23566		12362127		0	20					
	0		0		0	21					
	15541		235240		0	22					
	0		0		0	23					
	0		0		0	24					
	37568		394032		0	25					
	0		710064		0	26					
	0		352		0	27					
	0		0		0	28					
	18036		126474		0	29					
	765		85863		0	30					
	25616		790503		0	31					
	92		16199		0	32					
	0		106273		0	33					
	151502		15157152		0	34					
	-5.4341		0.0243		0.0000	35					
Gas	Fuel Oil		Coal-SubB	Fuel Oil	Tires	RRM					
Mcf	Bbl		Tons	Bbl	Tons	Tons					
1428	65	0	390933	763	2544	977	0	0	0	0	37
1005	140000	0	8376	140000	15000	7187	0	0	0	0	38
11.914	67.620	0.000	31.228	0.000	19.993	8.508	0.000	0.000	0.000	0.000	39
11.914	100.895	0.000	31.265	106.551	19.993	7.721	0.000	0.000	0.000	0.000	40
11.854	17.241	0.000	1.866	18.129	0.666	0.537	0.000	0.000	0.000	0.000	41
0.845	0.000	0.000	0.020	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42
65104.663	0.000	0.000	10636.850	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43
											44

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <u>Glendive</u> (b)			Plant Name: <u>Coyote</u> (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Gas Turbine			Steam		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1979			1981		
4	Year Last Unit was Installed	2003			1981		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	75.50			103.65		
6	Net Peak Demand on Plant - MW (60 minutes)	78			107		
7	Plant Hours Connected to Load	118			6633		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	86			107		
10	When Limited by Condenser Water	80			107		
11	Average Number of Employees	3			20		
12	Net Generation, Exclusive of Plant Use - KWh	1949704			625979071		
13	Cost of Plant: Land and Land Rights	37924			522773		
14	Structures and Improvements	278336			25913746		
15	Equipment Costs	27616472			95931539		
16	Asset Retirement Costs	0			119872		
17	Total Cost	27932732			122487930		
18	Cost per KW of Installed Capacity (line 17/5) Including	369.9700			1181.7456		
19	Production Expenses: Oper, Supv, & Engr	23084			417216		
20	Fuel	332848			8647519		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	59510			1021133		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	108610			396019		
26	Misc Steam (or Nuclear) Power Expenses	0			562464		
27	Rents	0			312		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	17514			163947		
30	Maintenance of Structures	6231			109888		
31	Maintenance of Boiler (or reactor) Plant	128462			1703656		
32	Maintenance of Electric Plant	2346			631973		
33	Maintenance of Misc Steam (or Nuclear) Plant	0			276755		
34	Total Production Expenses	678605			13930882		
35	Expenses per Net KWh	0.3481			0.0223		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Gas	Fuel Oil		Coal-Lignite	Fuel Oil	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Mcf	Bbl		Tons	Bbl	
38	Quantity (Units) of Fuel Burned	35714	1182	0	508976	2615	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1045	140000	0	6889	140000	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	5.751	73.989	0.000	16.622	73.131	0.000
41	Average Cost of Fuel per Unit Burned	5.751	107.843	0.000	16.577	80.432	0.000
42	Average Cost of Fuel Burned per Million BTU	5.503	18.339	0.000	1.203	13.681	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.171	0.000	0.000	0.014	0.000	0.000
44	Average BTU per KWh Net Generation	22706.960	0.000	0.000	11227.284	0.000	0.000

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
MDU Resources Group, Inc.			
FOOTNOTE DATA			

Schedule Page: 402 Line No.: -1 Column: d
Plant is designed for peak load service

Schedule Page: 402 Line No.: -1 Column: e
Plant is 22.7% owned by Respondent. Statistics represent Respondent's share of plant costs, production expenses and other data.

Schedule Page: 402 Line No.: 5 Column: b
Maximum Turbine Name Plate Rating

Schedule Page: 402 Line No.: 5 Column: c
Maximum Turbine Name Plate Rating

Schedule Page: 402 Line No.: 5 Column: d
Maximum Turbine Name Plate Rating

Schedule Page: 402 Line No.: 5 Column: e
Statistics reflect 22.7% of Maximum Turbine Name Plate Rating of 414.6

Schedule Page: 402 Line No.: 10 Column: d
Limited by ambient air temperature

Schedule Page: 402 Line No.: 20 Column: b
Total fuel costs for all generating plants include sales for resale fuel costs of \$1,634,581.

Schedule Page: 402.1 Line No.: -1 Column: b
Plant is designed for peak load service.

Schedule Page: 402.1 Line No.: -1 Column: c
Plant is 25% owned by Respondent. Statistics represent Respondent's share of plant costs, production expenses and other data.

Schedule Page: 402.1 Line No.: 5 Column: b
Maximum Turbine Name Plate Rating

Schedule Page: 402.1 Line No.: 5 Column: c
Statistics reflect 25% of Maximum Turbine Name Plate Rating of 414.6

Schedule Page: 402.1 Line No.: 10 Column: b
Limited by ambient air temperature

Schedule Page: 402 Line No.: 43 Column: b1
Average cost of all fuels burned per net kWh generated.

Schedule Page: 402 Line No.: 43 Column: b2
Average cost of all fuels burned per net kWh generated.

Schedule Page: 402 Line No.: 43 Column: c1
Average cost of all fuels burned per net kWh generated.

Schedule Page: 402 Line No.: 43 Column: c2
Average cost of all fuels burned per net kWh generated.

Schedule Page: 402 Line No.: 43 Column: c3
Average cost of all fuels burned per net kWh generated.

Schedule Page: 402 Line No.: 43 Column: d1
Average cost of all fuels burned per net kWh generated.

Schedule Page: 402 Line No.: 43 Column: d2
Average cost of all fuels burned per net kWh generated.

Schedule Page: 402 Line No.: 43 Column: e1
Average cost of all fuels burned per net kWh generated.

Schedule Page: 402 Line No.: 43 Column: e2
Average cost of all fuels burned per net kWh generated.

Schedule Page: 402 Line No.: 43 Column: e3
Average cost of all fuels burned per net kWh generated.

Schedule Page: 402 Line No.: 43 Column: f1
Average cost of all fuels burned per net kWh generated.

Schedule Page: 402 Line No.: 44 Column: b1
Average Btu per net kWh generated for all fuels.

Schedule Page: 402 Line No.: 44 Column: b2

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Average Btu per net kWh generated for all fuels.

Schedule Page: 402 Line No.: 44 Column: c1

Average Btu per net kWh generated for all fuels.

Schedule Page: 402 Line No.: 44 Column: c2

Average Btu per net kWh generated for all fuels.

Schedule Page: 402 Line No.: 44 Column: c3

Average Btu per net kWh generated for all fuels.

Schedule Page: 402 Line No.: 44 Column: d1

Average Btu per net kWh generated for all fuels.

Schedule Page: 402 Line No.: 44 Column: d2

Average Btu per net kWh generated for all fuels.

Schedule Page: 402 Line No.: 44 Column: e1

Average Btu per net kWh generated for all fuels.

Schedule Page: 402 Line No.: 44 Column: e2

Average Btu per net kWh generated for all fuels.

Schedule Page: 402 Line No.: 44 Column: e3

Average Btu per net kWh generated for all fuels.

Schedule Page: 402 Line No.: 44 Column: f1

Average Btu per net kWh generated for all fuels.

Schedule Page: 402.1 Line No.: 43 Column: b1

Average cost of all fuels burned per net kWh generated.

Schedule Page: 402.1 Line No.: 43 Column: b2

Average cost of all fuels burned per net kWh generated.

Schedule Page: 402.1 Line No.: 43 Column: c1

Average cost of all fuels burned per net kWh generated.

Schedule Page: 402.1 Line No.: 43 Column: c2

Average cost of all fuels burned per net kWh generated.

Schedule Page: 402.1 Line No.: 44 Column: b1

Average Btu per net kWh generated for all fuels.

Schedule Page: 402.1 Line No.: 44 Column: b2

Average Btu per net kWh generated for all fuels.

Schedule Page: 402.1 Line No.: 44 Column: c1

Average Btu per net kWh generated for all fuels.

Schedule Page: 402.1 Line No.: 44 Column: c2

Average Btu per net kWh generated for all fuels.

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(Next page is 410)

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) 12/31/2009	Year/Period of Report End of 2009/Q4
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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	GAS TURBINE					
2	Williston	1953	7.90	8.6	-80,768	1,967,382
3						
4	WIND					
5	Diamond Willow	2007	19.50	19.6	67,690,500	36,729,454
6						
7	WASTE HEAT					
8	Ormat Facility	2009	7.50	6.0	10,271,169	15,605,365
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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Month, Year) 12/31/2009	Year/Period of Report End of 2009/Q4
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
252,228	33,059	1,626	6,250	Nat Gas		2
						3
						4
1,883,562	334,489		69,171	Wind		5
						6
						7
2,080,715	80,756	67,790		Waste Heat		8
						9
						10
						11
						12
						13
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						16
						17
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Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 410 Line No.: 2 Column: c

Maximum Turbine Name Plate Rating

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(Next page is 422)

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) 12/31/2009	Year/Period of Report End of 2009/Q4
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TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	AVS	Charlie Creek	345.00	345.00	3	26.57		1
2	Coyote	Center	345.00	345.00	2	11.41		1
3	Coyote Switch Yard		345.00	345.00	2	1.04		1
4	Center	Jamestown	345.00	345.00	2	10.69		1
5	Big Stone Plant	Sisseton	230.00	230.00	2	47.55		1
6	Heskett Station	East Bismarck	230.00	230.00	2	10.49		1
7	Bismarck	Wishek	230.00	230.00	2	67.41		1
8	Wishek	Ellendale	230.00	230.00	2	54.83		1
9	Heskett Station	WAPA Tie	230.00	230.00	2	2.08		1
10	Montana Border	South Dakota Border	230.00	230.00	2	85.60		1
11								
12	Lines Below 132 Kilovolts		115.00	115.00	2	573.12	2.96	
13			69.00	69.00	Various	85.16	1.33	1
14			41.60	69.00	2	103.62		1
15			57.00	69.00	2	3.34		1
16			57.00	60.00	Various	863.19	0.89	1
17			41.60		Various	1,047.67	17.86	
18			33.00	35.00	1	28.99		1
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
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35								
36					TOTAL	3,022.76	23.04	15

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2306.2 KcMIL								1
2-954 MCM								2
2-954 MCM								3
2-1272 MCM								4
954 MCM								5
795 MCM								6
795 MCM								7
795 MCM								8
954 MCM								9
954 MCM								10
								11
Various								12
Various								13
4/0 ACSR								14
4/0 ACSR								15
Various								16
Various								17
Various								18
								19
	2,562,012	69,140,004	71,702,016	3,139,024	521,936	1,564,171	5,225,131	20
								21
								22
								23
								24
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								29
								30
								31
								32
								33
								34
								35
	2,562,012	69,140,004	71,702,016	3,139,024	521,936	1,564,171	5,225,131	36

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
MDU Resources Group, Inc.			
FOOTNOTE DATA			

Schedule Page: 422 Line No.: 4 Column: b

Respondent, Otter Tail Power Company, Northern Municipal Power Agency and Northwestern Public Service (NMPA) share ownership of 10.69 miles of transmission line. Respondent's ownership share is 6.25%. NMPA pays all operating and maintenance expenses and they are shared based on mileage percentage. Respondent's expenses are reflected in accounts 562 and 570.

Schedule Page: 422 Line No.: 12 Column: h

Various

Schedule Page: 422 Line No.: 17 Column: d

Various

Schedule Page: 422 Line No.: 17 Column: h

Various

Schedule Page: 422 Line No.: 20 Column: j

Cost by transmission line not available. Total costs for all transmission lines.

Schedule Page: 422 Line No.: 20 Column: k

Cost by transmission line not available. Total costs for all transmission lines.

Schedule Page: 422 Line No.: 20 Column: l

Cost by transmission line not available. Total costs for all transmission lines.

Schedule Page: 422 Line No.: 20 Column: m

Cost by transmission line not available. Total costs for all transmission lines.

Schedule Page: 422 Line No.: 20 Column: n

Cost by transmission line not available. Total costs for all transmission lines.

Schedule Page: 422 Line No.: 20 Column: o

Cost by transmission line not available. Total costs for all transmission lines.

Schedule Page: 422 Line No.: 20 Column: p

Cost by transmission line not available. Total costs for all transmission lines.

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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M, Da, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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TRANSMISSION LINES ADDED DURING YEAR

- Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
- Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Northern Border Pipeline	Tap Line	3.47	SP	19.00	1	1
2	Glen Ullin, ND	Heart Butte - Elgin, ND	0.06	SP	51.00	1	1
3	Dakota Westmoreland	Tap Line	0.31	SP	22.00	1	1
4							
5							
6							
7							
8							
9							
10							
11							
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44	TOTAL		3.84		92.00	3	3

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Da., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
2/0	ACSR	T-46-HA	42	2,989	235,981	163,706		402,676	1
397	MCMACSR	T-46-D	42		31,381	11,222		42,603	2
4/0	ACSR	T-115-P	115	2,029	44,334	29,705		76,068	3
									4
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				5,018	311,696	204,633		521,347	44

Name of Respondent MDU Resources Group, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
FOOTNOTE DATA			

Schedule Page: 424 Line No.: 1 Column: j
6' X 6' X 10' Vertical

Schedule Page: 424 Line No.: 1 Column: k
46 KV Design

Schedule Page: 424 Line No.: 2 Column: j
6' X 6' Vertical

Schedule Page: 424 Line No.: 3 Column: j
11' X 11' X 10' Vertical

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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo., Day, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Big Stone, SD (22.7% Interest)	Trans at Plant	230.00	22.90	
2	Big Stone, SD (22.7% Interest)	Trans at Plant	230.00	118.00	13.80
3	Coyote Station, ND (25% Interest)	Trans at Plant	345.00	22.90	
4	Coyote Station, ND (25% Interest)	Trans at Plant	115.00	13.80	
5	Coyote Station, ND	Trans at Plant	345.00	115.00	13.80
6	Diamond Willow, MT	Trans at Plant	57.20	34.50	
7	Glen Ullin, ND (Ormat)	Trans at Plant	41.60	12.47	
8	Glendive, MT (Turbine)	Trans at Plant	115.00	60.00	
9	Glendive, MT (Turbine)	Trans at Plant	115.00	13.20	
10	Glendive, MT (Turbine)	Trans at Plant	115.00	60.00	
11	Heskett Station, ND	Trans at Plant	230.00	115.00	13.80
12	Heskett Station, ND	Trans at Plant	116.00	13.20	
13	Heskett Station, ND	Trans at Plant	115.00	13.20	
14	Heskett Station, ND	Trans at Plant	115.00	41.60	
15	Heskett Station, ND	Trans at Plant	115.00	69.00	
16	Lewis & Clark Station, MT	Trans at Plant	115.00	13.80	
17	Lewis & Clark Station, MT	Trans at Plant	57.00	13.80	
18	Lewis & Clark Station, MT	Trans at Plant	115.00	60.00	
19	Miles City, MT (Turbine)	Trans at Plant	57.00	13.80	
20	Substations under 10,000 KVA (1)				
21	SUBTOTAL		2743.80	826.17	41.40
22					
23	Baker, MT	Trans Unattended	115.00	57.00	
24	Baker, MT	Trans Unattended	230.00	115.00	14.10
25	Baker, MT Cabin Creek Jct	Trans Unattended	115.00	57.20	
26	Beulah Jct., ND	Trans Unattended	115.00	41.60	
27	Bismarck Jct., ND (E. Bismarck)	Trans Unattended	115.00	41.60	
28	Bismarck, ND NW	Trans Unattended	115.00	41.60	
29	Bismarck, ND Sweet Ave.	Trans Unattended	115.00	41.60	
30	Bowdle Jct., SD	Trans Unattended	115.00	41.60	
31	Dickinson, ND	Trans Unattended	115.00	41.60	
32	Dunning, ND	Trans Unattended	115.00	57.00	
33	Ellendale Jct., ND	Trans Unattended	230.00	115.00	13.80
34	Ellendale Jct., ND	Trans Unattended	115.00	41.60	
35	Elgin, ND	Trans Unattended	69.00	41.60	
36	Gascoyne Jct., ND	Trans Unattended	115.00	41.60	
37	Glenham Jct., SD	Trans Unattended	230.00	115.00	41.60
38	Glenham Jct., SD	Trans Unattended	230.00	115.00	41.60
39	Halliday, ND	Trans Unattended	115.00	41.60	
40	Hettinger Jct., ND	Trans Unattended	115.00	41.60	

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date Report (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
105	1					1
52	1					2
121	1					3
21	1					4
168	1					5
28	2					6
11	1					7
50	1					8
40	1					9
37	1					10
112	1					11
94	1	1				12
28	1					13
34	1					14
45	1			1		4 15
53	1					16
20	1					17
47	1					18
31	1					19
7	1					20
1104	21	1		1		4 21
						22
40	1			1		4 23
112	1					24
83	1					25
45	1					26
80	2			2		8 27
47	1			1		4 28
56	1					29
20	1			1		2 30
75	1					31
20	1			1		2 32
100	1					33
37	1					34
15	1					35
11	1			1		1 36
30	1			1		3 37
50	1					38
20	1			1		2 39
25	1			1		3 40

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Day, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Hettinger Jct., ND	Trans Unattended	230.00	115.00	14.10
2	Kenmare Jct., ND	Trans Unattended	115.00	57.00	
3	Linton Jct., ND	Trans Unattended	115.00	41.60	
4	McIntosh Jct., SD	Trans Unattended	115.00	41.60	
5	Miles City, MT	Trans Unattended	230.00	115.00	13.80
6	Miles City, MT	Trans Unattended	115.00	57.00	13.80
7	New England, ND	Trans Unattended	115.00	41.60	
8	Plentywood Jct., MT	Trans Unattended	115.00	57.00	
9	Poplar Jct., MT	Trans Unattended	115.00	57.00	
10	Rosebud Creek, MT	Trans Unattended	230.00	60.00	13.80
11	Sheridan, WY (PP&L)	Trans Unattended	230.00	41.60	
12	Sheridan, WY (PP&L)	Trans Unattended	230.00	41.60	
13	Sheridan, WY	Trans Unattended	230.00	41.60	
14	Stanley Jct., ND	Trans Unattended	115.00	69.00	12.47
15	Tioga, ND	Trans Unattended	230.00	115.00	
16	Tioga Jct., ND	Trans Unattended	115.00	57.00	
17	Wishek Jct., ND	Trans Unattended	115.00	41.60	
18	Wishek Jct., ND	Trans Unattended	230.00	115.00	
19	Substations under 10,000 KVA (6)				
20	SUBTOTAL		5474.00	2254.00	179.07
21					
22	Substations under 10,000 KVA Distrib at Plant (2)				
23	SUBTOTAL				
24					
25	Beulah, ND Dragline	Distrib Unattended	115.00	6.90	
26	KRCM Beulah, ND Dragline KRCM Site II	Distrib Unattended	115.00	6.90	
27	Baker, MT Lookout Butte	Distrib Unattended	57.20	12.47	
28	Bismarck, ND 6th St	Distrib Unattended	41.60	12.47	
29	Bismarck, ND Kirkwood	Distrib Unattended	115.00	12.47	
30	Bismarck, ND SE Expressway	Distrib Unattended	115.00	12.47	
31	Bismarck, ND NW (Century)	Distrib Unattended	115.00	12.47	
32	Bismarck, ND NE	Distrib Unattended	115.00	12.47	
33	Bismarck, ND Front Ave	Distrib Unattended	115.00	12.47	
34	Bismarck, ND Front Ave	Distrib Unattended	115.00	12.50	
35	Bismarck, ND Turnpike	Distrib Unattended	115.00	12.47	
36	Bismarck, ND South 9th St.	Distrib Unattended	41.60	12.50	
37	Bismarck, ND East Loop Sub	Distrib Unattended	41.60	12.47	
38	Dickinson, ND NW	Distrib Unattended	41.60	12.47	
39	Dickinson, ND East Broadway	Distrib Unattended	41.60	12.47	
40	Dickinson, ND NE	Distrib Unattended	41.60	12.47	

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
112	1					1
30	1			1		2
15	1			1		3
13	1			2		4
100	1					5
56	1					6
22	1			1		7
47	1					8
37	1					9
40	1					10
37	1					11
20	1					12
75	1					13
20	1			1		14
112	1					15
30	1			1		16
30	1			1		17
112	1					18
15	11	1				19
1789	48	1		18		20
						21
	1			1		22
	1			1		23
						24
11	1					25
11	1					26
11	1					27
14	1			3		28
28	1			6		29
53	2			9		30
22	1			3		31
28	1			6		32
47	1			15		33
47	1			12		34
28	1			6		35
11	1			3		36
14	1			3		37
14	1			3		38
14	1			3		39
14	1			3		40

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Dickinson, ND	Distrib Unattended	41.60	12.47	
2	Glendive, MT	Distrib Unattended	57.00	12.47	
3	Glendive, MT West	Distrib Unattended	57.00	12.47	
4	Glendive, MT	Distrib Unattended	57.00	12.47	
5	Mandan, ND Collins Ave	Distrib Unattended	41.60	12.47	
6	Mandan, ND Midway	Distrib Unattended	41.60	12.47	
7	Mandan, ND Amoco Refinery	Distrib Unattended	41.60	4.16	
8	Mandan, ND	Distrib Unattended	115.00	12.47	
9	Miles City, MT-East	Distrib Unattended	57.00	12.47	
10	Miles City, MT	Distrib Unattended	57.00	12.47	
11	Mobridge, SD	Distrib Unattended	115.00	12.47	
12	Sheridan, WY Broadway	Distrib Unattended	41.60	12.47	
13	Sheridan, WY Broadway	Distrib Unattended	41.60	12.47	
14	Sheridan, WY Highview	Distrib Unattended	41.60	12.47	
15	Sheridan, WY Sugarland	Distrib Unattended	41.60	12.47	
16	Sheridan, WY West	Distrib Unattended	41.60	12.47	
17	Sidney, MT	Distrib Unattended	57.00	12.47	
18	Sidney, MT	Distrib Unattended	57.00	12.47	
19	Williston, ND East Broadway	Distrib Unattended	57.00	12.47	
20	Williston, ND NE	Distrib Unattended	57.00	12.47	
21	Williston, ND NW North	Distrib Unattended	57.00	12.47	
22	Williston, ND NW	Distrib Unattended	57.00	13.80	
23	Substations Under 10,000 KVA (232)				
24	SUBTOTAL		2573.20	455.80	
25					
26	GRAND TOTAL		10791.00	3535.97	220.47
27					
28					
29	FOOTNOTES				
30					
31					
32					
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40					

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
11	1			3	1	1
14	1			3	1	2
11	1			3	1	3
11	1			3	1	4
14	1			3	1	5
14	1			3	1	6
11	1					7
50	2			9	3	8
10	1			6	2	9
11	1			3	1	10
22	1			9	1	11
11	1			3	2	12
13	1			3	1	13
11	1			3	1	14
11	1			3	2	15
11	1			3	2	16
11	1			3	1	17
11	1			3	1	18
10	1			3	1	19
10	1			3	1	20
14	1			3	1	21
14	1					22
478	392			426	44	23
1151	432			576	96	24
						25
4044	502	2		596	146	26
						27
						28
						29
						30
						31
						32
						33
						34
						35
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						37
						38
						39
						40

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/Q4
MDU Resources Group, Inc.			
FOOTNOTE DATA			

Schedule Page: 426	Line No.: 27	Column: a
See (A) and (B) of footnotes		
Schedule Page: 426	Line No.: 28	Column: a
See (B) and (C) of footnotes		
Schedule Page: 426	Line No.: 32	Column: a
See (J) and (K) of footnotes		
Schedule Page: 426	Line No.: 35	Column: a
See (N) and (O) of footnotes		
Schedule Page: 426	Line No.: 39	Column: a
See (H) and (I) of footnotes		
Schedule Page: 426.1	Line No.: 5	Column: a
See (P) of footnotes		
Schedule Page: 426.1	Line No.: 6	Column: a
See (L) and (M) of footnotes		
Schedule Page: 426.1	Line No.: 10	Column: a
See (D) and (E) of footnotes		
Schedule Page: 426.1	Line No.: 18	Column: a
See (F) and (G) of footnotes		
Schedule Page: 426.2	Line No.: 29	Column: a

FOOTNOTES:

- (A) Capital Electric Cooperative, Inc. has a 25 MVA capacity interest.
- (B) Capital Electric Cooperative, Inc. pays for all expenses relating to equipment owned by them and is not an associated company.
- (C) Capital Electric Cooperative, Inc. has a 10 MVA capacity interest.
- (D) Mid-Yellowstone Electric Cooperative, Inc. has a 14,911 KVA capacity interest.
- (E) Respondent and Mid-Yellowstone Electric Cooperative, Inc. shared the facilities construction cost and available capacity in the respective percentages of 63% and 37%. All maintenance and operating expenses are shared in the same percentage. The Respondent's expenses are reflected in accounts 570 and 562. Mid-Yellowstone Electric Cooperative, Inc. is not an associated company.
- (F) KEM Electric Cooperative, Inc. has a 59,136 KVA capacity interest.
- (G) KEM Electric Cooperative, Inc. pays for all expenses relating to equipment owned by them and is not an associated company.
- (H) Upper Missouri G&T Electric Cooperative, Inc. has a 15,300 KVA capacity interest.
- (I) Upper Missouri G&T Electric Cooperative, Inc. pays for all expenses relating to equipment owned by them and is not an associated company.
- (J) Central Power and Upper Missouri G&T Electric Cooperative, Inc. have a 9,420 KVA capacity interest.
- (K) Central Power pays for all expenses relating to equipment owned by them and is not an associated company. Respondent pays for all expenses relating to transformer and regulator equipment owned by Respondent.
- (L) Western Area Power Administration (WAPA) has a 9,500 KVA capacity interest.
- (M) WAPA does routine maintenance at their expense and major repairs are allocated 19% WAPA and 81% Respondent.
- (N) Mor-Gran-Sou Electric Cooperative has a 4,560 KVA capacity interest.
- (O) Mor-Gran-Sou Electric Cooperative pays for all expenses relating to equipment owned by them and is not an associated company.
- (P) WAPA has a 25,000 KVA capacity interest.

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Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

- Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
- The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
- Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Other	CER	146	150,000
3	Subtotal			150,000
4	Insurance	CHCC	401	1,860,251
5	Cost of Service	CHCC	401	856,183
6	Constructed/Purchased Assets	CHCC	107	422,081
7	Other	CHCC	401,416,417,186	782,505
8	Subtotal			3,921,020
9	Rebates for Equipment Purchases	KRC	234	1,372,680
10	Other	KRC	107,401	40,383
11	Subtotal			1,413,063
12	Rebates for Equipment Purchases	MDU CSG	234	201,731
13	Other	MDU CSG	107,401	2,760
14	Subtotal			204,491
15	Management Services	MDU EC	401	447,907
16	Subtotal			447,907
17	Passthrough of Contract Funds	WBIH	234	1,127,505
18	Other	WBIH	107,401,417,184	499,208
19	Subtotal			1,626,713
20	Non-power Goods or Services Provided for Affiliate			
21	Other	CEHI	146	337,200
22	Subtotal			337,200
23	Corporate Overhead Costs	CER	146	338,413
24	Other	CER	146	48,976
25	Subtotal			387,389
26	Payroll	CHCC	146	451,539
27	Other	CHCC	146	145,911
28	Subtotal			597,450
29	Corporate Overhead Costs	KRC	146	10,514,834
30	Audit Costs	KRC	146	493,613
31	Computer/Software Support	KRC	146	977,465
32	Cost of Service for Facilities Used	KRC	454,493	278,678
33	Other	KRC	146	96,573
34	Subtotal			12,361,163
35	Corporate Overhead Costs	MDU CSG	146	1,704,117
36	Audit Costs	MDU CSG	146	321,662
37	Miscellaneous Employee Benefits	MDU CSG	146	832,964
38	Other	MDU CSG	146	134,953
39	Subtotal			2,993,696
40	Corporate Overhead Costs	MDU EC	146	4,311,883
41	Audit Costs	MDU EC	146	511,699
42	Computer/Software Support	MDU EC	146	612,513

Name of Respondent MDU Resources Group, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date (Mo, Yr) 12/31/2009	Year/Period of Report End of 2009/Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

- Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
- The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
- Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Total			7,763,194
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21	Cost of Service for Facilities Used	MDU EC	454,493	727,945
22	Miscellaneous Employee Benefits	MDU EC	146	1,519,256
23	Payroll	MDU EC	146	1,008,638
24	Contract Services	MDU EC	184	4,492,216
25	Other	MDU EC	146	2,779,829
26	Subtotal			15,963,979
27	Corporate Overhead Costs	WBIH	146	11,394,104
28	Audit Costs	WBIH	146	325,581
29	Computer/Software Support	WBIH	146	281,812
30	Cost of Service for Facilities Used	WBIH	454,493	313,654
31	Other	WBIH	146	331,046
32	Subtotal			12,646,197
33				
34	Total			45,287,074
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
MDU Resources Group, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2009	2009/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 2 Column:

Company Abbreviations used in Column (b)

CEHI Centennial Energy Holdings, Inc.
 CER Centennial Energy Resources LLC
 CHCC Centennial Holdings Capital LLC
 KRC Knife River Corporation
 MDU CSG MDU Construction Services Group, Inc.
 MDU EC MDU Energy Capital, LLC
 WBIH WBI Holdings, Inc.

Schedule Page: 429 Line No.: 23 Column:

Corporate Overhead costs are largely allocated to subsidiaries based on their proportionate share of total capitalization.

Schedule Page: 429 Line No.: 29 Column:

Corporate Overhead costs are largely allocated to subsidiaries based on their proportionate share of total capitalization.

Schedule Page: 429 Line No.: 35 Column:

Corporate Overhead costs are largely allocated to subsidiaries based on their proportionate share of total capitalization.

Schedule Page: 429 Line No.: 40 Column:

Corporate Overhead costs are largely allocated to subsidiaries based on their proportionate share of total capitalization.

Schedule Page: 429.1 Line No.: 27 Column:

Corporate Overhead costs are largely allocated to subsidiaries based on their proportionate share of total capitalization.

INDEX

<u>Schedule</u>	<u>Page No.</u>
Accrued and prepaid taxes	262-263
Accumulated Deferred Income Taxes	234
	272-277
Accumulated provisions for depreciation of	
common utility plant	356
utility plant	219
utility plant (summary)	200-201
Advances	
from associated companies	256-257
Allowances	228-229
Amortization	
miscellaneous	340
of nuclear fuel	202-203
Appropriations of Retained Earnings	118-119
Associated Companies	
advances from	256-257
corporations controlled by respondent	103
control over respondent	102
interest on debt to	256-257
Attestation	i
Balance sheet	
comparative	110-113
notes to	122-123
Bonds	256-257
Capital Stock	251
expense	254
premiums	252
reacquired	251
subscribed	252
Cash flows, statement of	120-121
Changes	
important during year	108-109
Construction	
work in progress - common utility plant	356
work in progress - electric	216
work in progress - other utility departments	200-201
Control	
corporations controlled by respondent	103
over respondent	102
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii

INDEX (continued)

<u>Schedule</u>	<u>Page No.</u>
Deferred	
credits, other	269
debits, miscellaneous	233
income taxes accumulated - accelerated	
amortization property	272-273
income taxes accumulated - other property	274-275
income taxes accumulated - other	276-277
income taxes accumulated - pollution control facilities	234
Definitions, this report form	iii
Depreciation and amortization	
of common utility plant	356
of electric plant	219
	336-337
Directors	105
Discount - premium on long-term debt	256-257
Distribution of salaries and wages	354-355
Dividend appropriations	118-119
Earnings, Retained	118-119
Electric energy account	401
Expenses	
electric operation and maintenance	320-323
electric operation and maintenance, summary	323
unamortized debt	256
Extraordinary property losses	230
Filing requirements, this report form	
General information	101
Instructions for filing the FERC Form 1	i-iv
Generating plant statistics	
hydroelectric (large)	406-407
pumped storage (large)	408-409
small plants	410-411
steam-electric (large)	402-403
Hydro-electric generating plant statistics	406-407
Identification	101
Important changes during year	108-109
Income	
statement of, by departments	114-117
statement of, for the year (see also revenues)	114-117
deductions, miscellaneous amortization	340
deductions, other income deduction	340
deductions, other interest charges	340
Incorporation information	101

INDEX (continued)

<u>Schedule</u>	<u>Page No.</u>
Interest	
charges, paid on long-term debt, advances, etc	256-257
Investments	
nonutility property	221
subsidiary companies	224-225
Investment tax credits, accumulated deferred	266-267
Law, excerpts applicable to this report form	iv
List of schedules, this report form	2-4
Long-term debt	256-257
Losses-Extraordinary property	230
Materials and supplies	227
Miscellaneous general expenses	335
Notes	
to balance sheet	122-123
to statement of changes in financial position	122-123
to statement of income	122-123
to statement of retained earnings	122-123
Nonutility property	221
Nuclear fuel materials	202-203
Nuclear generating plant, statistics	402-403
Officers and officers' salaries	104
Operating	
expenses-electric	320-323
expenses-electric (summary)	323
Other	
paid-in capital	253
donations received from stockholders	253
gains on resale or cancellation of reacquired capital stock	253
miscellaneous paid-in capital	253
reduction in par or stated value of capital stock	253
regulatory assets	232
regulatory liabilities	278
Peaks, monthly, and output	401
Plant, Common utility	
accumulated provision for depreciation	356
acquisition adjustments	356
allocated to utility departments	356
completed construction not classified	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	336-337 401-429

INDEX (continued)

<u>Schedule</u>	<u>Page No.</u>
Plant - electric	
accumulated provision for depreciation	219
construction work in progress	216
held for future use	214
in service	204-207
leased to others	213
Plant - utility and accumulated provisions for depreciation	
amortization and depletion (summary)	201
Pollution control facilities, accumulated deferred	
income taxes	234
Power Exchanges	326-327
Premium and discount on long-term debt	256
Premium on capital stock	251
Prepaid taxes	262-263
Property - losses, extraordinary	230
Pumped storage generating plant statistics	408-409
Purchased power (including power exchanges)	326-327
Reacquired capital stock	250
Reacquired long-term debt	256-257
Receivers' certificates	256-257
Reconciliation of reported net income with taxable income	
from Federal income taxes	261
Regulatory commission expenses deferred	233
Regulatory commission expenses for year	350-351
Research, development and demonstration activities	352-353
Retained Earnings	
amortization reserve Federal	119
appropriated	118-119
statement of, for the year	118-119
unappropriated	118-119
Revenues - electric operating	300-301
Salaries and wages	
directors fees	105
distribution of	354-355
officers'	104
Sales of electricity by rate schedules	304
Sales - for resale	310-311
Salvage - nuclear fuel	202-203
Schedules, this report form	2-4
Securities	
exchange registration	250-251
Statement of Cash Flows	120-121
Statement of income for the year	114-117
Statement of retained earnings for the year	118-119
Steam-electric generating plant statistics	402-403
Substations	426
Supplies - materials and	227

INDEX (continued)

<u>Schedule</u>	<u>Page No.</u>
<u>Taxes</u>	
accrued and prepaid	262-263
charged during year	262-263
on income, deferred and accumulated	234
	272-277
reconciliation of net income with taxable income for	261
Transformers, line - electric	429
<u>Transmission</u>	
lines added during year	424-425
lines statistics	422-423
of electricity for others	328-330
of electricity by others	332
<u>Unamortized</u>	
debt discount	256-257
debt expense	256-257
premium on debt	256-257
Unrecovered Plant and Regulatory Study Costs	230