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TERRA M. FISHER

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Writer's E-mail: kcs@mayadam.net

OF COUNSEL
CHARLES M. THOMPSON
GLENN W. MARTENS 1881-1963
KARL GOLDSMITH 1885-1966
BRENT A. WILBUR 1949-2006
TELEPHONE
605 224-8803
FAX
605 224-6289

Patricia Van Gerpen
Executive Director
Public Utilities Commission
500 East Capitol Avenue
Pierre, South Dakota 57501

RE: MDU Resources Group, Inc. Application for Authorization to Merge
Our file: 0069

Dear Ms. Van Gerpen:

Attached for filing please find an application and exhibits for the Commission to consider in the matter of the holding company merger application of MDU Resources Group, Inc. As the application and exhibits detail, MDU is seeking Commission authorization pursuant to Section 49-34A-36 to implement the plan of merger reorganization through which Montana Dakota Utilities Company, currently an operating division of the company, will merge into and become a wholly owned subsidiary of a newly formed holding company which will be known by the name MDU Resources Group, Inc.

There will be no changes sought or experienced in the manner in which utility services provided to the company's customer in South Dakota or any other state. The company does not plan to seek recovery of the costs associated with restructuring. The restructuring is consistent with the public interest and is being undertaken for the benefit of separating or insulating the company's public utilities businesses from its other business activities.

We would ask that the Commission act on this no later than September 30, 2018 in order to remain on schedule with similarly filed applications in other states.

We look forward to further proceedings on this matter.

Very truly yours,

MAY, ADAM, GERDES & THOMPSON LLP


BRETT KOENECKE

BK/amc

enclosure

Cc. Daniel Kuntz, Garret Senger, Tamie Aberle, Adrienne Riehl

MAY, ADAM, GERDES & THOMPSON LLP
503 SOUTH PIERRE STREET • P.O. BOX 160
PIERRE, SOUTH DAKOTA 57501-0160