

MDU RESOURCES GROUP INC  
Form 8-K  
August 30, 2007

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES  
EXCHANGE ACT OF 1934**

**Date of Report (Date of earliest event reported) August 30, 2007**

**MDU Resources Group, Inc.**  
**(Exact name of registrant as specified in its charter)**

|                                                           |                                                  |                                              |
|-----------------------------------------------------------|--------------------------------------------------|----------------------------------------------|
| <b>Delaware</b><br><b>(State or other jurisdiction of</b> | <b>1-3480</b><br><b>(Commission File Number)</b> | <b>41-0423660</b><br><b>(I.R.S. Employer</b> |
| <b>incorporation)</b>                                     |                                                  | <b>Identification No.)</b>                   |

**1200 West Century Avenue**  
**P.O. Box 5650**  
**Bismarck, North Dakota 58506-5650**  
**(Address of principal executive offices)**  
**(Zip Code)**

**Registrant's telephone number, including area code (701) 530-1000**

**Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:**

- q** **Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)**
- q** **Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)**
- q** **Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))**
- q** **Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))**

**Item 8.01 Other Events.**

**EARNINGS PER COMMON SHARE GUIDANCE**

In anticipation of meetings with members of the investment community, MDU Resources Group, Inc. (the “Company”) has reaffirmed, as of August 30, 2007, its prior guidance, set forth in the Company’s June 30, 2007 Quarterly Report on Form 10-Q (“Form 10-Q”) filed on August 8, 2007, that earnings per common share for 2007, diluted, including the estimated third quarter gain of approximately \$90 million (after tax) on the sale of the domestic independent power production assets and earnings from discontinued operations, are projected in the range of \$2.15 to \$2.35. Excluding the estimated gain, earnings per share guidance for 2007 is \$1.65 to \$1.85.

The reaffirmation of earnings per common share is based on the key strategies, projections and assumptions set forth in the Form 10-Q under the heading “Management’s Discussion and Analysis of Financial Condition and Results of Operations – Prospective Information,” to which there have been no material changes since the filing of the Form 10-Q, and which are incorporated herein by reference.

**FORWARD-LOOKING STATEMENTS**

The foregoing earnings per common share guidance for 2007 constitutes a forward-looking statement on behalf of the Company, within the meaning of Section 21E of the Securities Exchange Act of 1934. Although the Company believes that its expectations are based on reasonable assumptions, actual results may differ materially. For a discussion of the important factors that could cause actual results to differ, reference is made to Item 1A – Risk Factors in the Form 10-Q as well as Item 1A – Risk Factors in the Company’s December 31, 2006 Annual Report on Form 10-K, both of which are incorporated herein by reference.

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MDU RESOURCES GROUP, INC.

Date August 30, 2007

By /s/ Doran N. Schwartz

Doran N. Schwartz

Vice President and

Chief Accounting Officer