

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name MDU Resources Group, Inc		2 Issuer's employer identification number (EIN) 30-1133956	
3 Name of contact for additional information Stephanie Sievert	4 Telephone No. of contact (701) 530-1531	5 Email address of contact Stephanie.Sievert@mduresources.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1200 West Century Avenue		7 City, town, or post office, state, and ZIP code of contact Bismark, North Dakota 58506-5650	
8 Date of action October 31, 2024		9 Classification and description Common Stock	
10 CUSIP number 55290109	11 Serial number(s) Not applicable	12 Ticker symbol MDU	13 Account number(s) Not Applicable

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► [See attachment.](#)

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► [See attachment.](#)

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► [See attachment.](#)

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► See attachment.

18 Can any resulting loss be recognized? ► See attachment.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► See attachment.

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ►

Stephanie Sievert

Date ►

11/7/2024

Print your name ► **Stephanie Sievert**

Title ► **Vice President, CAO and Controller**

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.