



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 7, 2006

Daniel Knutson
Senior Vice President and Chief Financial Officer
Land O'Lakes, Inc.
4001 Lexington Avenue North
Arden Hills, MN 55112

Re: Land O'Lakes, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2004
Filed March 30, 2005
File No. 333-84486

Dear Mr. Knutson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

April Sifford
Branch Chief

cc: Mr. Ryan Milne
Ms. Shannon Buskirk