



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

June 14, 2007

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

**Re: Land O' Lakes, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 30, 2007**  
**File No. 333-84486**

Dear Mr. Knutson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief