

Mail Stop 3561

August 22, 2005

Mr. Francis P. Jenkins
Chief Executive Officer
Royster-Clark, Inc.
1251 Avenue of the Americas, Suite 900
New York, New York 10020

Re: Royster-Clark, Inc.
Form 10-K for Fiscal Year Ended December 31, 2004
Form 10-Q for Fiscal Quarter Ended March 31, 2005
Filed March 30, 2005 and May 13, 2005
File No. 333-81235

Dear Mr. Jenkins:

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

Sincerely,

George F. Ohsiek, Jr.
Branch Chief

??