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March 30, 2005

Mr. Don Delaney  
U.S. Securities and Exchange Commission  
Division of Corporate Finance  
450 5th Street N.W.  
Washington, D.C. 20549-0405

Fax Number: 202-942-9528

Re: Dakota Growers Pasta Company, Inc. controls and procedures disclosure and  
Section 302 certification language

Dear Mr. Delaney:

Thank you for your call on March 29, 2005 regarding the controls and procedures disclosure language and Section 302 certification language prescribed by SEC Release No. 33-8238. Per our discussion, Dakota Growers Pasta Company, Inc. will modify its controls and procedures disclosure and Section 302 certification language in future SEC filings to comply with the requirements outlined in Release No. 33-8238. Also as discussed, the Company will not amend any previous filings with the SEC related to this matter.

Please contact me at 701-652-4893 if you have any additional questions.

Sincerely,

Thomas Friezen  
Chief Financial Officer