



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

April 24, 2007

**Via U.S. Mail and Fax (701)652-3552**

Mr. Edward O. Irion  
Chief Financial Officer  
Dakota Growers Pasta Company, Inc.  
One Pasta Avenue  
Carrington, ND 58421

**Re: Dakota Growers Pasta Company, Inc.  
Form 10-K for the Fiscal Year Ended July 31, 2006  
Filed October 30, 2006  
File No. 0-50111**

Dear Mr. Irion:

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

Sincerely,

/s/ April Sifford

April Sifford  
Branch Chief Accountant