



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

May 3, 2006

Mr. Doug Leifermann
Chief Financial Officer
Golden Oval Eggs, LLC
1800 Park Avenue East
Renville, MN 56284

Re: Golden Oval Eggs, LLC
Form 10-K for Fiscal Year Ended August 31, 2005
Filed November 29, 2005
File No. 0-51096

Dear Mr. Leifermann:

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

Sincerely,

Jill S. Davis
Branch Chief