



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