



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

March 6, 2009

Via U.S. mail

Mr. Dana Persson
President and Chief Executive Officer
Golden Oval Eggs, LLC
1800 Park Avenue East, P.O. Box 615
Renville, MN 56284

**Re: Golden Oval Eggs, LLC
Preliminary Revised Proxy Statement on Schedule 14A
Filed February 26, 2009
File No. 0-51096**

Dear Mr. Persson:

We have completed our review of the above referenced filing and your response letter and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: J. Madison

via facsimile
Ronald D. McFall
(612) 373-8881