

Mail Stop 3561

February 8, 2007

Via Fax & U.S. Mail

David W. Bullock, Vice President and Chief Financial Officer
UAP Holding Corp.
7251 W. 4th Street
Greeley, Colorado 80634

**Re: UAP Holding Corp.
Form 10-K for the year ended February 26, 2006
Filed May 12, 2006
File No. 000-51035**

Dear Mr. Bullock:

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

Sincerely,

David R. Humphrey
Branch Chief