



DIVISION OF
CORPORATION FINANCE

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

April 29, 2011

Mr. Dale Riker
Principal Financial Officer
Teucrium Commodity Trust
232 Hidden Lake Road, Building A
Brattleboro, Vermont 05301

Re: Teucrium Commodity Trust
Form 10-K for the year ended December 31, 2010
Filed on March 29, 2011
File Number 001-34765

Dear Mr. Dale Riker:

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

Sincerely,

Jessica Barberich
Assistant Chief Accountant