



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2021

Sal Gilbertie  
Chief Executive Officer  
Teucrium Commodity Trust  
Three Main Street, Suite 215  
Burlington, VT 05401

**Re: Teucrium Commodity Trust**  
**Registration Statement on Form S-1**  
**Filed March 24, 2021**  
**File No. 333-254650**

Dear Mr. Gilbertie:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Eric Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance