



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

October 22, 2010

via U.S. mail and facsimile

Mark Dillon, Chief Executive Officer  
Golden Growers Cooperative  
112 Roberts Street North, Suite 111  
Fargo, North Dakota 58102

**Re: Golden Growers Cooperative  
Form 10, Amendment 2  
Filed August 16, 2010  
File No. 0-53957**

Dear Mr. Dillon:

We issued a comment letter to you on the above captioned filings on September 7, 2010. We did not receive a response to the comment letter, and, as of the date of this letter, the comments remain outstanding and unresolved. We expect you to contact us by November 4, 2010 to provide a substantive response to the comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by November 4, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Jamie Kessel at (202) 551-3737 or Brian Bhandari at (202) 551-3390 if you have questions regarding comments on the financial statements and related

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matters. Please contact Susann Reilly at (202) 551-3236 or David Link at (202) 551-3356 with other questions.

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services

cc: Kimberly A. Lowe, Esq.  
Facsimile: (612) 492-7077