



DIVISION OF
CORPORATION FINANCE

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

March 4, 2011

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

**Re: Golden Growers Cooperative
Form 10
Filed April 30, 2010
File No. 000-53957**

Dear Mr. Dillon:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Brian K. Bhandari

Brian K. Bhandari
Branch Chief