



DIVISION OF  
CORPORATION FINANCE

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

March 7, 2011

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

**Re: Golden Growers Cooperative  
Form 8-K  
Filed March 1, 2011  
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/ Jamie Kessel

Jamie Kessel  
Staff Accountant  
Office of Beverages, Apparel and  
Health Care Services