



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

March 24, 2011

By facsimile to (612) 234-4667 and U.S. Mail

Mr. Richard E. Gilbert  
Chairman, President, and Secretary  
Minn Shares Inc.  
1624 Harmon Place, Suite 210  
Minneapolis, MN 55403

Re: Minn Shares Inc.  
Registration Statement on Form 10  
Filed December 10, 2010  
File No. 0-54218

Dear Mr. Gilbert:

We have completed our review of your Form 10 and related filings and have no further comments at this time.

If you have questions about our review of these filings, you may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 or me at (202) 551-3765.

Very truly yours,

Pamela A. Long  
Assistant Director