



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

April 29, 2010

Mr. Steven O. Cordier  
Chief Financial Officer  
Penford Corporation  
7094 S. Revere Parkway  
Centennial, CO 80112-3932

**Re: Penford Corporation**  
**Form 10-K for the Fiscal Year Ended August 31, 2009**  
**Filed November 13, 2009**  
**File No. 0-11488**

Dear Mr. Cordier:

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

Sincerely,

H. Roger Schwall  
Assistant Director