



DIVISION OF  
CORPORATION FINANCE

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

August 21, 2012

Via E-Mail

Mr. David A. Kastelic  
Chief Financial Officer  
CHS Inc.  
5500 Cenex Drive  
Inver Grove Heights, Minnesota 55077

**Re: CHS Inc.**  
**Form 10-K for the Year Ended August 31, 2011**  
**Filed November 14, 2011**  
**Form 10-Q for the Quarter Ended February 29, 2012**  
**Filed April 11, 2012**  
**File No. 000-50150**

Dear Mr. Kastelic:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel  
Branch Chief