



DIVISION OF
CORPORATION FINANCE

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

March 1, 2011

Mr. David H. Roche
President and CEO
Minn-Dak Farmers Cooperative
7525 Red River Road
Wahpeton, ND 58075

**Re: Minn-Dak Farmers Cooperative
Form 10-K/A for the Fiscal Year Ended
August 31, 2010
Filed February 22, 2011
File No. 033-94644**

Dear Mr. Roche:

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

Sincerely,

/s/ Brian K. Bhandari

Brian K Bhandari
Branch Chief
Office of Beverages, Apparel and
Health Care Services