

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

Mail Stop 3561

February 18, 2010

Via U.S. Mail

Mr. John D. Johnson, Chief Executive Officer CHS Inc. 5500 Cenex Drive Inner Grove Heights, Minnesota 55077

> Re: CHS Inc. Form 10-K for the fiscal year ended August 31, 2009 Filed November 10, 2009 File No. 000-50150

Dear Mr. Johnson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel Branch Chief