



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

March 7, 2018

Mr. Timothy Skidmore
Chief Financial Officer
CHS, Inc.
5500 Cenex Drive
Inver Grove Heights, MN 55077

Re: CHS, Inc.
Form 10-K for the Year Ended August 31, 2017
Filed November 9, 2017
File No. 001-36079

Dear Mr. Skidmore:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour
Accounting Branch Chief
Office of Transportation and Leisure