

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