



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

December 7, 2010

Mr. Robbie Buchholtz
Chief Financial Officer
Lake Area Corn Processors, LLC
46269 SD Highway 34, P.O. Box 100
Wentworth, SD 57075

RE: Lake Area Corn Processors, LLC
Form 10-K for the Fiscal Year ended December 31, 2009
Forms 10-Q for the Fiscal Quarters ended March 31, 2010, June 30,
2010 and September 30, 2010
File No. 0-50254

Dear Mr. Buchholtz:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Hartz
Senior Assistant
Chief Accountant