



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

October 29, 2008

Mr. Rodney G. Christianson  
Chief Executive Officer  
South Dakota Soybean Processors, LLC  
100 Caspian Avenue  
Post Office Box 500  
Volga, South Dakota 57071

**RE: South Dakota Soybean Processors, LLC**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed March 31, 2008**  
**Form 10-K/A for the Year Ended December 31, 2007**  
**Filed August 29, 2008**  
**Response Letter Dated August 29, 2008**  
**File No. 0-50253**

Dear Mr. Christianson:

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

Sincerely,

Jill Davis  
Branch Chief