

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
September 26, 2008**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

Little Sioux Corn Processors LLC

File No. 0-50270 - CF#20359

Little Sioux Corn Processors LLC submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on May 15, 2007.

Based on representations by Little Sioux Corn Processors LLC that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

| | |
|--------------|------------------------|
| Exhibit 10.1 | through March 14, 2010 |
| Exhibit 10.2 | through March 29, 2011 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Patti J. Dennis
Chief, Office of Disclosure Support