



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2015

Via E-mail

Ms. Stacie Schuler, Chief Financial Officer  
Heron Lake BioEnergy, LLC  
91246 390<sup>th</sup> Avenue  
Heron Lake, MN 56137-1375

**Re: Heron Lake BioEnergy, LLC  
Form 10-K For the year ended October 31, 2014  
Filed January 28, 2015  
Definitive Proxy on Schedule 14A  
Filed February 27, 2015  
File No. 0-51825**

Dear Ms. Schuler:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash  
Branch Chief

Cc: Amy Peipmeier, Attorney, DavisBrown Law