



DIVISION OF  
CORPORATION FINANCE

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

August 23, 2021

Stacie Schuler  
Chief Financial Officer  
Heron Lake BioEnergy, LLC  
91246 390th Avenue  
Heron Lake, Minnesota 56137

**Re: Heron Lake BioEnergy, LLC**  
**Revised Preliminary Proxy Statement on Schedule 14A**  
**Filed August 13, 2021**  
**File No. 000-51825**

Dear Ms. Schuler:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Bill Hanigan, Esq.