



DIVISION OF  
CORPORATION FINANCE

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

November 30, 2011

Via E-mail

Jerome Fagerland  
President  
NEDAK Ethanol, LLC  
87590 Hillcrest Road  
P.O. Box 391  
Atkinson, NE 68713

**Re: NEDAK Ethanol, LLC**  
**Form 10-K for the Fiscal Year Ended December 31, 2010**  
**Filed March 31, 2011**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 29, 2011**  
**File No. 000-52597**

Dear Mr. Fagerland:

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/ Craig Slivka, for

Pamela Long  
Assistant Director

cc: Via E-mail  
Michael Beatty, Controller  
NEDAK Ethanol, LLC