



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

March 14, 2008

via U.S. mail and facsimile

Ms. Kim Supercynski
Chief Financial Officer
Lincolnway Energy, LLC
59511 W. Lincoln Highway
Nevada, IA 50201

RE: Lincolnway Energy, LLC
Form 10-K for the Fiscal Year ended September 30, 2007
Filed December 21, 2007
Form 10-Q for the Quarterly Period ended December 31, 2007
Filed February 14, 2008
File No. 000-51764

Dear Ms. Supercynski:

We have completed our review of these filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Al Pavot, Staff Accountant, at (202) 551-3738, or to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien
Accounting Branch Chief