



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2021

Jeff Kistner  
Interim Chief Financial Officer  
Lincolnway Energy, LLC  
59511 W. Lincoln Highway  
Nevada, Iowa 50201

**Re: Lincolnway Energy, LLC**  
**Form 10-K Filed December 23, 2020**  
**Exhibit No. 10.47**  
**Form 8-K Filed October 15, 2020**  
**Exhibit No. 10.1**  
**Form 8-K Filed December 9, 2020**  
**Exhibit No. 10.1**  
**File No. 000-51764**

Dear Mr. Kistner:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance