



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

June 18, 2014

Via E-Mail

Mr. Daniel J. Juhl
Chairman and Principal Executive Officer
Juhl Energy, Inc.
1502 17th Street, SE
Pipestone, MN 56164

Re: Juhl Energy, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed June 6, 2014
File No. 333-195636

Dear Mr. Juhl:

We have reviewed your response letter and the above-referenced filing, and have the following comments.

Exhibit 5.1

1. We note the limitation "based solely upon our review of a standard compilation thereof" in the penultimate paragraph. The limitation is inappropriate. Please revise. For guidance you may wish to refer to Section II.B.3.c. of our Staff Legal Bulletin No. 19 (2011).
2. The statement in the last paragraph "This opinion letters speaks as of the date the Registration Statement is declared effective" appears inconsistent with the statement in the last paragraph "we assume no obligation to advise you...after the date hereof." Please reconcile the statements.

Exhibit 10.18

3. We note that you have filed a "form of" the amended and restated operating and member control agreement of Valley View Transmission LLC. Please file the final form of the agreement, or advise us why you are not able to do so.

Mr. Daniel J. Juhl
Juhl Energy, Inc.,
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You may direct questions on comments and disclosure issues to Edward M. Kelly, Senior Counsel, at 202-551-3728 or Erin K. Jaskot, Staff Attorney, at (202) 551-3442.

Sincerely,

/s/ Erin K. Jaskot, *for*

Pamela A. Long
Assistant Director

cc: Via E-Mail
Bartly J. Loethen, Esq.
Synergy Law Group, LLC
730 West Randolph Street, 6th Floor
Chicago, IL 60661