



DIVISION OF  
CORPORATION FINANCE

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

September 15, 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.**  
**Form 10-K for Fiscal Year Ended December 31, 2013**  
**Filed April 7, 2014**  
**File No. 0-54080**

Dear Mr. Juhl:

This confirms that we advised you on July 31, 2014 that we had completed our review. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief