



DIVISION OF  
CORPORATION FINANCE

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

April 15, 2008

By facsimile to (515) 323-8577 and U.S. Mail

Mr. Daniel H. Arnold  
Chairman  
MinnErgy, LLC  
8 North Front Street NW, P.O. Box 86  
Eyota, MN 55934

Re: MinnErgy, LLC  
Pre-effective Amendment 4 to Registration Statement on Form SB-2  
Filed March 21, 2008  
File No. 333-142928

Dear Mr. Arnold:

We reviewed the filing and have the comments below.

Certain Relationships and Related Transactions, page 93

1. Revised disclosure indicates that MinnErgy entered into a sublease agreement with All American Cooperative for office space on November 12, 2007. File the sublease agreement as an exhibit to the registration statement. See Item 601(b)(10) of Regulation S-K.

Note 2. Grant Receivable, page F-8

2. For your October 2007 award of the Value-add Producer Grant from the USDA, please revise your disclosure to clarify how you are accounting for and presenting the grant in your financial statements and how your accounting complies with SAB Topic 13.

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Note 7. Commitments and Contingencies, page F-10

3. We note the numerous consulting agreements entered into for which you have actually incurred costs during 2007, as described on pages F-11 and F-12. For each of these seven contracts, please tell us and disclose how you have accounted for the costs, where they are recorded in your financial statements for the periods presented, and your basis in GAAP for capitalizing or expensing these costs.

Closing

File an amendment to the registration statement in response to the comments. To expedite our review, MinnErgy may wish to provide us three marked courtesy copies of the amendment. Include with the filing any supplemental information requested and a cover letter tagged as correspondence that keys the responses to the comments. If MinnErgy thinks that compliance with any of the comments is inappropriate, provide the basis in the letter. We may have additional comments after review of the amendment, the responses to the comments, and any supplemental information.

We urge all persons responsible for the accuracy and adequacy of the disclosure in the registration statement reviewed by us to ensure that they have provided all information investors require for an informed decision. Since MinnErgy and its management are in possession of all facts relating to the disclosure in the registration statement, they are responsible for the adequacy and accuracy of the disclosures that they have made.

If MinnErgy requests acceleration of the registration statement's effectiveness, MinnErgy should furnish a letter at the time of the request in which it acknowledges that:

- Should the Commission or the staff acting by delegated authority declare the registration statement effective, it does not foreclose the Commission from taking any action on the filing.
- The action of the Commission or the staff acting by delegated authority in declaring the registration statement effective does not relieve MinnErgy from its full responsibility for the adequacy and accuracy of the registration statement's disclosures.
- MinnErgy may not assert our comments or the declaration of the registration statement's effectiveness as a defense in any proceedings initiated by the Commission or any person under the United States' federal securities laws.

The Commission's Division of Enforcement has access to all information that MinnErgy

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provides us in our review of the registration statement or in response to our comments on the registration statement.

We will consider a written request for acceleration of the registration statement's effectiveness under Rule 461 of Regulation C under the Securities Act as confirmation that those requesting acceleration are aware of their responsibilities under the Securities Act and the Exchange Act as they relate to the proposed public offering of the securities specified in the registration statement. We will act on the request and by delegated authority grant acceleration of the registration statement's effectiveness.

You may direct questions on accounting comments to Jenn Do, Staff Accountant, at (202) 551-3743 or Melissa N. Rocha, Staff Accountant, at (202) 551-3854. You may direct questions on other comments and disclosure issues to Edward M. Kelly, Senior Counsel, at (202) 551- 3728 or me at (202) 551-3760.

Very truly yours,

Pamela A. Long  
Assistant Director

cc: Miranda L. Hughes, Esq.  
Brown, Winick, Graves, Gross, Baskerville & Schoenebaum, P.L.C.  
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Des Moines, IA 50309-2510