

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
May 5, 2010**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Western Dubuque Biodiesel, LLC**

**File No. 000-52617 - CF# 25047**

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Western Dubuque Biodiesel, LLC submitted an application under Rule 24b-2 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form 10-SB filed on April 30, 2007.

Based on representations Western Dubuque Biodiesel, LLC that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.4	through August 1, 2015
Exhibit 10.6	through August 1, 2015

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Craig E. Slivka  
Special Counsel