



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

DIVISION OF  
CORPORATION FINANCE

July 8, 2013

Via E-mail

Jeff Oestmann  
President & Chief Executive Officer  
Soy Energy, LLC  
4172 19th Street SW  
Mason City, IA 50401

**Re: Soy Energy, LLC**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed May 9, 2013**  
**File No. 000-53112**

Dear Mr. Oestmann:

We have completed our review of your filing. 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/ Jay Ingram

Jay Ingram  
Legal Branch Chief

cc: Joseph F. Leo (*via e-mail*)  
BrownWinick