

SECURITIES AND EXCHANGE COMMISSION

FORM 10-K/A

Annual report pursuant to section 13 and 15(d) [amend]

Filing Date: **2008-08-29** | Period of Report: **2007-12-31**
SEC Accession No. **0001144204-08-050645**

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FILER

SOUTH DAKOTA SOYBEAN PROCESSORS LLC

CIK: **1163609** | IRS No.: **000000000** | Fiscal Year End: **1231**
Type: **10-K/A** | Act: **34** | File No.: **000-50253** | Film No.: **081049527**
SIC: **2070** Fats & oils

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

FORM 10-K/A

(Amendment No. 1)

**ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended December 31, 2007

**TRANSITION REPORT PURSUANT TO SECTION 13 OR
15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

COMMISSION FILE NO. 000-50253

SOUTH DAKOTA SOYBEAN PROCESSORS, LLC

(Exact Name of Registrant as Specified in its Charter)

South Dakota
(State of Other Jurisdiction of
Incorporation or Organization)

46-0462968
(I.R.S. Employer
Identification No.)

100 Caspian Avenue, Post Office Box 500, Volga, South Dakota 57071

(Address of Principal Executive Offices)

(605) 627-9240

(Registrant's Telephone Number)

SECURITIES REGISTERED PURSUANT TO SECTION 12 (b) OF THE ACT: **NONE**

SECURITIES REGISTERED PURSUANT TO SECTION 12 (g) OF THE ACT:

CLASS A CAPITAL UNITS

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained in this form, and no disclosure will be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of accelerated filer, large accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer Accelerated Filer Non-Accelerated Filer Smaller Reporting Company
(do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No

The aggregate market value of the registrant's common stock held by non-affiliates at June 30, 2007 was approximately \$41,152,650. The aggregate market value was computed by reference to the last sales price during the registrant's most recently completed second fiscal quarter.

As of the day of this filing, there were 30,419,000 Class A capital units of the registrant outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Part III of Form 10-K - Portions of the Information Statement for 2008 Annual Meeting of Members.

Explanatory Footnote Regarding Amendment No. 1

This amendment is filed solely to amend the certifications of our principal executive officer and principal accounting officer which were filed as Exhibit 31.1 to our Annual Report on Form 10-K for the year ended December 31, 2007. That exhibit, as originally filed, inadvertently omitted necessary language in paragraph number four indicating that, in addition to being responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)), the officers are responsible for establishing and maintaining internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)). The revised exhibit being filed with this amendment now contains the previously omitted language. No revisions have been made to the financial statements or any other disclosures contained in the Annual Report.

This Amendment does not reflect events that have occurred after March 31, 2008, the date upon which the Annual Report on Form 10-K was originally filed with the Securities and Exchange Commission. Accordingly, this Amendment should be read in conjunction with our filings with the Securities and Exchange Commission subsequent to the filing of the original Form 10-K, including our Quarterly Reports on Form 10-Q and Current Reports on Form 8-K.

Part IV

Item 15. Exhibits, Financial Statement Schedules.

The following exhibits and financial statements are filed as part of, or are incorporated by reference into, this report:

(a)(3) Exhibits - See Exhibit Index following the Signature Page to this report.

Pursuant to the requirement of Section 13 or 15(d) of the Securities Exchange Act, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

SIGNATURES

SOUTH DAKOTA SOYBEAN
PROCESSORS, LLC

Date: August 29, 2008

/s/ Rodney G. Christianson

Rodney G. Christianson
Chief Executive Officer

Date: August 29, 2008

/s/ Mark Hyde

Mark Hyde
Controller, Principal Accounting Officer

Pursuant to the requirements of the Securities Exchange Act, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

SOUTH DAKOTA SOYBEAN
PROCESSORS, LLC

Date: August 29, 2008

/s/ Rodney G. Christianson

Rodney G. Christianson
Chief Executive Officer
(Principal Executive Officer)
SOUTH DAKOTA SOYBEAN
PROCESSORS, LLC

Date: August 29, 2008

/s/ Mark Hyde

Mark Hyde
Controller, Principal Accounting Officer

Date: August 29, 2008

/s/ Paul Barthel

Paul Barthel, Manager

Date: August 29, 2008

/s/ Alan Christensen

Alan Christensen, Manager

Date: August 29, 2008

/s/ Dean Christopherson

Dean Christopherson, Manager

Date: August 29, 2008

/s/ Paul Dummer

Paul Dummer, Manager

Date: August 29, 2008

/s/ David Driessen

David Driessen, Manager

Date: August 29, 2008

/s/ Wayne Enger

Wayne Enger, Manager

Date: August 29, 2008

/s/ Dan Feige

Dan Feige, Manager

Date: August 29, 2008

/s/ Ronald J. Gorder

Ronald J. Gorder, Manager

Date: August 29, 2008

/s/ Marvin Hope

Marvin Hope, Manager

Date: August 29, 2008

/s/ James Jepsen

James Jepsen, Manager

Date: August 29, 2008

/s/ Jerome Jerzak

Jerome Jerzak, Manager

Date: August 29, 2008

/s/ Peter Kontz

Peter Kontz, Manager

Date: August 29, 2008

/s/ Bryce Loomis

Bryce Loomis, Manager

Date: August 29, 2008

Robert Nelsen, Manager

Date: August 29, 2008

/s/ Robert Nelson

Robert Nelson, Manager

Date: August 29, 2008

/s/ Maurice Odenbrett

Maurice Odenbrett, Manager

Date: August 29, 2008

/s/ Randy Tauer

Randy Tauer, Manager

Date August 29, 2008

/s/ Delbert Tschakert

Delbert Tschakert, Manager

Date: August 29, 2008

/s/ Lyle Trautman

Lyle Trautman, Manager

Date: August 29, 2008

/s/ Ardon Wek

Ardon Wek, Manager

Date: August 29, 2008

/s/ Gary Wertish

Gary Wertish, Manager

EXHIBIT INDEX

Exhibit Number	Description	Filed Herewith	Incorporated Herein by Reference to
31.1	Rule 13a-14(a)/15d-14(a) Certification.	X	
31.2	Rule 13a-14(a)/15d-14(a) Certification.	X	
32.1	Section 1350 Certification.	X	

Certification

I, Rodney G. Christianson, certify that:

1. I have reviewed the report on Form 10-K of South Dakota Soybean Processors, LLC for the year ended December 31, 2007;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in the Exchange Act Rules 13a-15(f) and 15(d)-15(f)) for the registrant and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial data; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 29, 2008

/s/ Rodney Christianson

Rodney G. Christianson
Chief Executive Officer
(Principal Executive Officer)

Certification

I, Mark Hyde, certify that:

1. I have reviewed the report on Form 10-K of South Dakota Soybean Processors, LLC for the year ended December 31, 2007;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in the Exchange Act Rules 13a-15(f) and 15(d)-15(f)) for the registrant and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial data; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 29, 2008

/s/ Mark Hyde

Mark Hyde

Controller
(Principal Accounting Officer)

Certification

I, Rodney G. Christianson, certify that:

1. I have reviewed this report on Form 10-K/A of South Dakota Soybean Processors, LLC;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in the Exchange Act Rules 13a-15(f) and 15(d)-15(f)) for the registrant and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial data; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 29, 2008

/s/ Rodney G. Christianson

Rodney G. Christianson
Chief Executive Officer
(Principal Executive Officer)

Certification

I, Mark Hyde, certify that:

1. I have reviewed the report on Form 10-K/A of South Dakota Soybean Processors, LLC for the year ended December 31, 2007;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in the Exchange Act Rules 13a-15(f) and 15(d)-15(f)) for the registrant and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial data; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 29, 2008

/s/ Mark Hyde

Mark Hyde

Controller
(Principal Accounting Officer)

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of South Dakota Soybean Processors, LLC (the "Company") on Form 10-K/A for the year ending December 31, 2007, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), each of the undersigned, Rodney G. Christianson and Mark Hyde, the Chief Executive Officer (Principal Executive Officer) and Controller (Principal Accounting Officer), respectively, of the Company, certify, individually and not jointly pursuant to 18 U.S.C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company as of December 31, 2007 (the last date of the period covered by the Report).

Dated: August 29, 2008

By /s/ Rodney G. Christianson
Rodney G. Christianson
Chief Executive Officer (Principal Executive Officer)

By /s/ Mark Hyde
Mark Hyde
Controller (Principal Accounting Officer)