



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

July 13, 2006

Richard Sterrett  
Chief Financial Officer  
Western Plains Energy, LLC  
3022 County Road, 18  
Oakley, KS 67748

**Re: Western Plains Energy, LLC  
Form 10-KSB for Fiscal Year Ended September 30, 2005  
Forms 10-Q for Periods Ended December 31, 2005 and March 31, 2006  
File No. 0-50714**

Dear Mr. Sterrett:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief