



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

June 30, 2008

**via U.S. mail and facsimile**

Mr. Ajay Sabherwal  
Chief Financial Officer  
Aventine Renewable Energy Holdings, Inc.  
120 North Parkway  
Pekin, IL 61554

**RE:   Aventine Renewable Energy Holdings, Inc.  
      Form 10-K for the Fiscal Year Ended December 31, 2007  
      Filed March 5, 2008  
      Schedule 14A  
      Filed April 4, 2008  
      Form 10-Q for the Quarterly Period Ended March 31, 2008  
      Filed May 12, 2008  
      File No. 001-32922**

Dear Mr. Sabherwal:

We have completed our review of these filings and have no further comments at this time.

If you have any further questions regarding our review of legal or disclosure matters in your filings, please direct them to Dorine Miller, Financial Analyst, at (202) 551-3711 or, in her absence, to Brigitte Lippmann, Staff Attorney, at (202) 551-3713. Please contact Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to the undersigned at (202) 551-3355 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

Terence O'Brien  
Accounting Branch Chief