



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

Mail Stop 7010

May 7, 2008

**Via U.S. mail and facsimile**

Mr. Jerry L. Peters  
Chief Financial Officer  
Green Plains Renewable Energy, Inc.  
105 North 31<sup>st</sup> Ave., Suite 103  
Omaha, Nebraska 68131

RE: Form 10-K for the fiscal year ended November 30, 2007  
Form 10-Q for the quarter ended February 29, 2008  
File No. 1-32924

Dear Mr. Peters:

We have completed our review of your Form 10-K 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 Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief