



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

October 25, 2016

Via E-mail

Mr. Jerry L. Peters  
Chief Financial Officer  
Green Plains Inc.  
450 Regency Parkway, Suite 400  
Omaha, NE 68114

**RE: Green Plains Inc.**  
**Form 10-K for the Year Ended December 31, 2015**  
**Filed February 18, 2016**  
**File No. 1-32924**

Dear Mr. Peters:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence by the staff.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction