



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

February 2, 2010

Martin Thorp
Chief Financial Officer
Four Rivers Bioenergy, Inc.
1637 Shar-Cal Road
P.O. Box 1056
Calvert City, Kentucky 42029

**RE: Four Rivers Bioenergy, Inc.
Form 10-K for the fiscal year ended October 31, 2008
Filed February 13, 2009
File No. 000-51574**

Dear Mr. Thorp:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief