



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 8, 2006

Via U.S. Mail and Fax (712) 664-2183

Mr. John Geake
President
Western Iowa Energy, LLC
1220 South Central Street
P.O. Box 399
Wall Lake, IA 51466

RE: **Western Iowa Energy LLC**
Form 10-SB/A
Filed August 1, 2006
File No. 0-51965

Dear Mr. Geake:

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

Sincerely,

/s/ Larry Spigel
Assistant Director