



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 7010

November 8, 2007

By U.S. Mail and facsimile to (319) 653-2890

Michael J. Bohannon
Chairman
Iowa Renewable Energy, LLC
1060 W. Monroe Street, P.O. Box 2
Washington, Iowa 52353

Re: Iowa Renewable Energy, LLC
Amendment No. 1 to Form 10-SB
Filed April 9, 2007
File No. 000-52428

Dear Mr. Bohannon:

We have completed our review of your registration statement on Form 10-SB and have no further comments at this time.

Sincerely,

Pamela A. Long
Assistant Director

cc: Catherine C. Cownie (*via facsimile 515/283-0231*)
Brown, Winick, Graves, Gross, Baskerville & Schoenebaum, P.C.
Suite 2000, Ruan Center
666 Grand Avenue
Des Moines, Iowa 50309-2510