



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

April 5, 2011

via U.S. mail and facsimile

Mr. J. William Pim, Chief Financial Officer
Iowa Renewable Energy, LLC
1701 East 7th Street, P.O. Box 2
Washington, IA 52353

**RE: Iowa Renewable Energy, LLC
Form 10-K for the Fiscal Year Ended September 30, 2010**

Dear Mr. Pim:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence S. O'Brien
Accounting Branch Chief