



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

November 7, 2008

Mark Drake
Chief Executive Officer
Southwest Iowa Renewable Energy, LLC
2101 42nd Avenue
Council Bluffs, Iowa 51501

**Re: Southwest Iowa Renewable Energy, LLC
Amendment No. 3 to Registration Statement on Form 10
Filed October 23, 2008
File No. 000-53041**

Dear Mr. Drake:

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

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3235.

Sincerely,

Jessica S. Kane
Staff Attorney

cc: Daniel Peterson, Esq.
Blackwell Sanders LLP
720 Olive Street
Suite 2400
St. Louis, MO 63101