



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

April 18, 2018

Via E-mail

Mr. Brett L. Frevert
Chief Financial Officer
Southwest Iowa Renewable Energy LLC
10868 189th Street
Council Bluffs, Iowa 51503

**RE: Southwest Iowa Renewable Energy LLC
Form 10-K for the Year Ended September 30, 2017
Filed December 15, 2017
File No. 0-53041**

Dear Mr. Frevert:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction