



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

DIVISION OF  
CORPORATION FINANCE

March 1, 2021

Tom Kozel  
Senior Accountant  
Southwest Iowa Renewable Energy, LLC  
10868 189<sup>th</sup> Street  
Council Bluffs, Iowa 51503

**Re: Southwest Iowa Renewable Energy, LLC  
Form 10-K  
Exhibit Nos. 10.3 and 10.4  
Filed December 11, 2020  
File No. 000-53041**

Dear Mr. Kozel:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance