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June 30, 2010

Top Hat Plan Exemption  
Employee Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Re: Notice of Plan of Deferred Compensation

Dear Sir/Madam:

Pursuant to Department of Labor Regulation §2520.104-23, the undersigned employer hereby files the following information with respect to a plan of deferred compensation.

1. Name and address of employer:

Southwest Iowa Renewable Energy, LLC  
10868 189th Street  
Council Bluffs, Iowa 51503

2. Federal Employer Identification Number: 20-2735046

3. The Employer has adopted a plan of deferred compensation titled "Southwest Iowa Renewable Energy Equity Incentive Plan," primarily for the purpose of providing deferred compensation to certain highly compensated employees of the employer.

4. There are approximately 63FTE individuals eligible for the plan.

By: Brian Cahill  
Brian Cahill

Title: CEO  
CEO

EBSA/PUBLIC DISCLOSURE  
2010 JUL 13 AM 7:55