

Mail Stop 3561

April 8, 2008

George Suzuki, President
Pacific Fuel Cell Corp.
131 N. Tustin Ave., Ste. 100
Tustin, CA 92780

**Re: Pacific Fuel Cell Corp.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
File No. 000-28031**

Dear Mr. Suzuki:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services