

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