



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 23, 2009

Mr. Robert Landau  
Chief Executive Officer  
Pacific Gold Corp.  
465 South Meadows Parkway #20  
Reno, NV 89521

**Re: Pacific Gold Corp.  
Item 4.01 Form 8-K  
Filed December 24, 2008  
Response Letter dated January 16, 2009  
Form 8-K/A Filed on January 16, 2009  
File No. 000-32629**

Dear Mr. Landau:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Jill Davis  
Branch Chief