



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

December 21, 2011

Via Facsimile

Ms. Heather E. Sheehan  
Chief Financial Officer  
Cereplast Inc.  
300 N. Continental Boulevard, Suite 100  
El Segundo, CA 90245

**Re: Cereplast Inc.  
Form 10-Q for the Fiscal Quarter Ended September 30, 2011  
Filed November 14, 2011  
Response Letter Dated December 14, 2011  
File No. 1-34689**

Dear Ms. Sheehan:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

W. John Cash  
Branch Chief