



DIVISION OF  
CORPORATION FINANCE

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

August 15, 2011

Via E-mail

Jeanene Morgan  
Chief Financial Officer  
Pacific Entertainment Corporation  
5820 Oberlin Drive  
Suite 203  
San Diego, CA 92121

**Re: Pacific Entertainment Corporation  
Amendment No. 4 to Form 10-12G  
Filed August 3, 2011  
File No. 000-54389**

Dear Ms. Morgan:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen  
Special Counsel

cc: Via E-mail  
Gretchen Cowen, Esq.  
Law Offices of Gretchen Cowen, APC