



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

DIVISION OF
CORPORATION FINANCE

March 8, 2013

Via E-mail

Mr. Craig S. McMillan
Chief Executive Officer
Pacific Clean Water Technologies, Inc.
650 N. Rose Drive #607
Placentia, CA 92870

**Re: Pacific Clean Water Technologies, Inc.
Form 8-K
Filed November 15, 2012
Form 10-K for the Fiscal Year Ended January 31, 2012
Filed April 10, 2012
File No. 0-54392**

Dear Mr. McMillan:

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/ Rufus Decker for

Pamela Long
Assistant Director