

Mail Stop 3010

August 14, 2009

Via U.S. Mail and Facsimile 805.773.8079

Mr. Jack Williams  
Chief Financial Officer and Vice President – Finance  
Pismo Coast Village, Inc.  
165 S. Dolliver Street  
Pismo Coast, CA 93449

**Re: Pismo Coast Village, Inc.  
Form 10-K for fiscal year ended September 30, 2008  
Filed December 22, 2008  
File No. 0-8463**

Dear Mr. Williams:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief