



DIVISION OF  
CORPORATION FINANCE

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

December 8, 2023

Eric McAfee  
Chief Executive Officer  
Aemetis, Inc.  
20400 Stevens Creek Blvd., Suite 700  
Cupertino, CA 95014

**Re: Aemetis, Inc.**  
**Registration Statement on Form S-1**  
**Filed December 5, 2023**  
**File No. 333-275888**

Dear Eric McAfee:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Conlon Danberg at 202-551-4466 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Yian Huang, Esq.