



DIVISION OF
CORPORATION FINANCE

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

June 29, 2023

Michael D. Kandris
Chief Executive Officer
Alto Ingredients, Inc.
1300 South Second Street
Pekin, Illinois 61554

Re: Alto Ingredients, Inc.
Registration Statement on Form S-3
Filed June 23, 2023
File No. 333-272884

Dear Michael D. Kandris:

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 Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Larry A. Cerutti