

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

June 23, 2009

Via U.S. mail

James R. King, President, Secretary and Director Alaska Pacific Energy Corp. 2005 Costa Del Mar Road Carlsbad, California 92009

Re: Alaska Pacific Energy Corp.

Form 10-12G/A Filed June 17, 2009 File No. 0-53607

Dear Mr. King:

We have completed our review of the above referenced filing and your response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director

Cc: C. Arakawa K. Hiller M. Karney J. Madison

> <u>Via facsimile</u> Christopher Dieterich (310) 312-6680