

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

Mail Stop 4631

October 13, 2009

via U.S. mail and facsimile

Neil M. Koehler, Chief Executive Officer Pacific Ethanol, Inc. 400 Capitol Mall, Suite 2060 Sacramento, California 95814

RE: Pacific Ethanol, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2008

Filed March 31, 2009

Form 10-K/A for the Fiscal Year Ended December 31, 2008

Filed April 22, 2009 File No. 000-21467

Dear Mr. Koehler:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien Accounting Branch Chief