

Mail Stop 3561

April 21, 2008

Via Fax & U.S. Mail

Mr. Mark A. Scharmann
President and Principal Executive Officer
Pacific Alliance Corporation
1661 Lakeview Circle
Ogden, UT 84403

**Re: Pacific Alliance Corporation
Form 10-KSB
Filed April 16, 2007
File No. 0-51777**

Dear Mr. Scharmann:

We have completed our review of your Form 10-KSB noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief