

DIVISION OF CORPORATION FINANCE

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