



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

Mail Stop 3561

October 9, 2007

Mr. Frank G. Pringle
Chief Executive Officer
Global Resource Corporation
408 Bloomfield Drive, Unit 3
West Berlin, NJ 08091

Re: Global Resource Corporation
Form 8-K Filed September 27, 2006
Form 10-KSB for Fiscal Year Ended December 31, 2006
Filed April 18, 2007
Form 10-QSB for Fiscal Quarter Ended March 31, 2007
Filed May 11, 2007
File No. 000-50944

Dear Mr. Pringle:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth
Companies