



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

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

October 22, 2009

Oscar F. Luppi  
Chief Executive Officer  
4630 Campus Drive, Suite 101  
Newport Beach, CA 92660

**Re: Force Fuels, Inc.**  
**Form 8-K/A, Item 4.01**  
**Filed on October 21, 2009**  
**File No. 000-49993**

Dear Mr. Luppi:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

You may contact me at (202) 551-3472 if you have questions.

Sincerely,

Yolanda Crittendon  
Staff Accountant