

Mail Stop 3010

November 10, 2009

VIA FAX (213) 232-9572 and USMAIL

Mr. Oscar Luppi  
President and Chief Executive Officer  
Force Fuels, Inc.  
4630 Campus Drive, Suite 101  
Newport Beach, California 92660

**Re: Force Fuels, Inc.**  
**Form 10-K/A for the year ended July 31, 2008**  
**Filed on June 5, 2009**  
**Form 10-Q/A for the quarter ended October 31, 2008**  
**Filed on June 5, 2009**  
**Form 10-Q for the quarter ended January 31, 2009**  
**Filed on June 10, 2009**  
**Form 10-Q for the quarter ended April 30, 2009**  
**Filed on June 16, 2009**  
**File No. 000-49993**

Dear Mr. Luppi:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Yolanda Crittendon  
Staff Accountant