



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

April 20, 2009

By Facsimile and U.S. Mail

Mr. Michael McCarthy
Chief Executive Officer
Global West Resources, Inc.
27651 La Paz Road, Suite A
Laguna Niguel, CA 92677

**Re: Global West Resources, Inc.
Item 4.01 Form 8-K
Filed on April 17, 2009
File No. 0-52996**

Dear Mr. McCarthy:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 8-K filed on April 17, 2009

1. Please disclose whether the principal accountant's report on the financial statements for *either of the past two years* contained an adverse opinion or a disclaimer of opinion, or was qualified or modified as to uncertainty, audit scope, or accounting principles. In this manner, we note that Jewett, Schwartz, Wolfe and Associates prepared an audit report dated August 30, 2007 with respect to

your financial statements as of and for the period from inception to July 31, 2007. Refer to Item 304(a)(1)(ii) of Regulation S-K.

2. Please disclose whether during your *two most recent fiscal years and any subsequent interim* period preceding dismissal whether there were any disagreements with the former accountant. Refer to Item 304(a)(1)(iv) of Regulation S-K.
3. Please include Exhibit 16 when amending Form 8-K filed on April 17, 2009.

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Mr. Michael McCarthy
Global West Resources, Inc
April 20, 2009
Page 3

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please call John Cannarella at (202) 551-3337.

Sincerely,

Jill Davis
Branch Chief