



DIVISION OF  
CORPORATION FINANCE

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

May 19, 2009

Via U.S. Mail

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

**Re: Global West Resources, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed May 11, 2009  
File No. 000-52996**

Dear Mr. McCarthy:

We have completed our review of your Preliminary Information Statement on Schedule 14C and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Via Facsimile  
James Vandeberg, Esq.  
(206) 262-9513