



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

February 13, 2009

Kenneth S. Adessky  
Chief Financial Officer  
Global Clean Energy, Inc.  
3095 S. Parket Rd. #200  
Aurora, Colorado 80014

**Re: Global Clean Energy, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2007**  
**Form 10-KSB/A Filed February 12, 2009**  
**File No. 0-30303**

Dear Mr. Adessky:

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

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief