



DIVISION OF
CORPORATION FINANCE

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

March 18, 2011

Mr. Kenneth S. Adessky
Chief Financial Officer
Global Clean Energy, Inc.
6040 Upshaw Ste. 105
Humble, TX 77396

RE: Global Clean Energy, Inc.
Item 4.01 Form 8-K filed March 1, 2011
Item 4.01 Form 8-K/A filed March 11, 2011
Item 4.01 Form 8-K/A filed March 17, 2011
File No. 0-30303

Dear Mr. Adessky:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Gordon
Staff Accountant