



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