



DIVISION OF
CORPORATION FINANCE

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

July 25, 2013

Via E-mail

Mr. John Lorenz
President and Chief Executive Officer, Director
GlyEco, Inc.
4802 East Ray Road, Suite 23-408
Phoenix, AZ 85044

RE: GlyEco, Inc.
Item 4.01 Form 8-K
Filed July 16, 2013
File No. 0-30396

Dear Mr. Lorenz:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey Gordon

Jeffrey Gordon
Staff Accountant