



DIVISION OF
CORPORATION FINANCE

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

January 30, 2015

Via E-mail

Mr. John Lorenz
Chief Executive Officer
GlyEco, Inc.
10429 South 51st Street, Suite 235
Phoenix, AZ 85044

Re: GlyEco, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2013
Filed April 15, 2014
File No. 0-30396

Dear Mr. Lorenz:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash
Accounting Branch Chief