



DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

January 22, 2010

Mr. Bruce Nelson
Chief Financial Officer
Global Clean Energy Holdings, Inc.
6033 W. Century Blvd, Suite 895
Los Angeles, California 90045

**Re: Global Clean Energy Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed April 15, 2009
Form 10-K/A for Fiscal Year Ended December 31, 2008
Filed December 2, 2009
File No. 000-12627**

Dear Mr. Nelson:

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

Sincerely,

John Reynolds
Assistant Director