



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2014

Via E-mail

Richard Palmer  
Chief Financial Officer  
Global Clean Energy Holdings, Inc.  
2790 Skypark Drive, Suite 105  
Torrance, California 90505

**Re: Global Clean Energy Holdings, Inc.  
Form 10-K for the Year Ended December 31, 2012  
Filed March 29, 2013  
Form 10-Q for the Quarter Ended September 30, 2013  
Filed November 7, 2013  
Form 8-K furnished May 30, 2013  
Response Letter Dated May 16, 2014  
File No. 000-12627**

Dear Mr. Palmer:

We issued comments on the above captioned filing(s) on May 30, 2014. On August 4, 2014, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

Please contact Claire Erlanger at (202) 551-3301 or me at (202) 551-3813 if you have any questions.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel  
Branch Chief