

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

FORM 8 K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (date of earliest event reported): April 15, 2014

GLOBAL CLEAN ENERGY HOLDINGS, INC.
(Exact Name of Registrant as Specified in Charter)

Delaware
(State or other jurisdiction
of incorporation)

000-12627
(Commission
File Number)

87-0407858
(I.R.S. Employer
Identification No.)

2790 Skypark Drive, Suite 105
Torrance, California
(Address of principal executive offices)

90505
(Zip Code)

(310) 641-4234
(Registrant's Telephone Number, Including Area Code)

100 W. Broadway, Suite 650 Long Beach, California 90802
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8 K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425).
 - Soliciting material pursuant to Rule 14a 12 under the Exchange Act (17 CFR 240.14a 12).
 - Pre-commencement communications pursuant to Rule 14d 2(b) under the Exchange Act (17 CFR 240.14d-2(b)).
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)).
-

EXPLANATORY STATEMENT

This Current Report on Form 8-K/A is provided by Global Clean Energy Holdings, Inc. (the "Company") for the sole purpose of amending the Item 4.01 disclosure in the Company's Current Report on Form 8-K, filed with the Securities and Exchange Commission on April 15, 2014, in particular to provide the letter from the Company's prior auditor regarding the disclosures in Item 4.01. All other disclosures in the Company's Current Report on Form 8-K filed April 15, 2014 remain unchanged.

Item 4.01 Changes in Registrant's Certifying Accountant.

On April 15, 2014, Anton & Chia, LLP ("Anton & Chia") informed the Company that it has resigned as the Company's independent auditors in an e-mail that read, in its entirety, as follows: "Take this email as our resignation." On April 18, 2014, the Company filed a Form 8-K to disclose the resignation and the disagreements between the Company and Anton & Chia. The Company provided Anton & Chia with a copy of the Form 8-K on April 18, 2014. On May 3, 2014, the Company notified Anton & Chia that the 10 business day period provided in Item 304(a)(3) of Regulation S-K in which the auditors are supposed to provide their letter response to the Form 8-K disclosures, had expired. In that correspondence, the Company also asked whether Anton & Chia intended to provide a letter for filing with the Form 8-K.

In an e-mail sent by Anton & Chia to the Company on May 5, 2014, Anton & Chia provided the Company with the letter that is attached hereto as Exhibit 16.1. Anton & Chia's letter is dated April 16, 2014.

The Company disagrees with certain statements in Anton & Chia's attached letter, including the amount of outstanding fees.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit No.	Description
-------------	-------------

16.1	Letter from Anton & Chia, LP dated April 16, 2014.
------	--

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: May 6, 2014

GLOBAL CLEAN ENERGY HOLDINGS, INC.

By: /s/ Richard Palmer
Richard Palmer
Chief Executive Officer



CERTIFIED PUBLIC ACCOUNTANTS

April 16, 2014

Mr. David Walker
Chairman of the Board
Global Clean Energy Holdings, Inc. (the "Company")
2790 Skypark Drive, Suite 105
Torrance, CA 9005

Effective April 16, 2014, we will cease our services as your accountants. We have reached this decision reluctantly and after substantial deliberation and communication with the Company's management, board of directors and its audit committee. Furthermore, the Company did not provide us with a copy of its Form 8 K disclosure regarding our resignation.

Anton & Chia, LLP is in disagreement with the Company's management, board of directors and its audit committee regarding the valuation of intangible assets; deferred growing costs; and plantation development costs (which are included in property and equipment) (the "assets") as of and for the year ended December 31, 2013.

The Company's management communicated matters during our exit audit committee meeting that eventually lead us to determine that we could not rely on the representations of the Company's management. The Company's management represented that its initial investments in plantation development costs and deferred growing costs were simply "research and development" but believed that the assets continued to maintain a future benefit and were not impaired. We disagreed. The Company has not generated a profit with its existing management team; they have not collected any significant revenues in the last six months that are related to the Company's intangible assets, deferred growing costs and plantation development costs. Management's forecasts do not provide for profitability in a sufficient time frame related to the assets' valuation and lack sufficient cash flow to support the valuation of the assets as of December 31, 2013. Management's initial farm was and is unable to generate positive cash flow from operations for almost six years. They have now only started to generate revenues from the sale of charcoal which is not the original product that was to be sold from the jatropa farm and the sale of charcoal is not a profitable venture based on the original costs incurred to develop the farm and its ongoing operations. For the Company's initial farm to be profitable management will need to incur substantial expenditures of which it has already incurred close to \$6.4 million. Additionally, the Company has been unable to raise capital to develop its intangible assets and has no contractual arrangements with customers for the off take from the Company's intangible assets. The third party valuation provided by the Company for the intangible assets does not describe management's new plans and its intended change in use of the assets. The change in operations for the intangible assets increases risk of cash flows, the original valuation as determined by the third party consulting firm could never generate profits at the existing cost structure. The Company had no choice but to change its plans for these assets, which questions the value of the intangible assets. Additionally, management has no experience in developing a profitable business for its jatropa farms and its intangible assets.

The Company has outstanding fees as of April 16, 2014 of approximately \$75,000.

/s/ Anton & Chia, LLP

Gregory A. Wahl, CPA
Managing Partner

cc: Office of the Chief Accountant
Mail Stop 6561
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549