



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

June 2, 2009

VIA U.S. MAIL

Brad J. Peters  
Chief Financial Officer  
Global Innovation Corp.  
901 Hensley Lane  
Wylie, Texas 75098

**Re: Global Innovation Corp.  
Form 10-K for the year ended July 31, 2008  
Filed October 22, 2008  
File No. 000-30794**

Dear Mr. Peters:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Accounting Branch Chief