



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 3, 2008

Mr. Phillip Hamilton  
Chief Executive Officer  
Global Diversified Industries, Inc.  
1200 Airport Drive  
Chowchilla, CA 93610

RE: **Form 8-K Item 4.01 and 4.02 filed September 16, 2008**  
**Form 8-K/A Item 4.01 and 4.02 filed September 17, 2008**  
**Form 8-K/A Item 4.01 filed September 17, 2008**  
**Form 8-K/A Item 4.01 and 4.02 filed September 30, 2008**  
**Form 8-K/A Item 4.01 and 4.02 filed December 3, 2008**  
**File #333-83231**

Dear Mr. Hamilton:

We have reviewed your filings and have the following comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone number listed at the end of this letter.

1. We note that the Exhibit 16 letter from your former accountant that you filed in your Item 4.01 Form 8-K/A#4 is dated October 24, 2004 and refers to the Form 8-K/A#3. Please obtain and file an updated Exhibit 16 letter from the former accountant that is currently dated and refers to the Form 8-K/A#5, stating whether the accountant agrees with the statements made in your revised Form 8-K. In doing so, please re-file the Item 4.01 Form 8-K in its entirety.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Please file your supplemental response via EDGAR in response to these comments within 5 business days of the date of this letter. Please note that if you require longer than 5 business days to respond, you should contact the staff immediately to request additional time. You may wish to provide us with marked copies of each amended filing to expedite our review. Direct any questions regarding the above to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant