

MAIL STOP 3561

September 15, 2008

Mr. Donald Sampson  
President and Principal Executive Officer  
Globetech Environmental, Inc.  
#700-300 South Fourth Street  
Las Vegas, NV 89101

**Re: Globetech Environmental, Inc.  
Form 10-Q for Fiscal Quarter Ended March 31, 2008  
Filed July 21, 2008  
File No. 000-27737**

Dear Mr. Sampson:

We issued comments to you on the above captioned filings on August 28, 2008. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by September 30, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by September 30, 2008, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing(s), consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>

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Please contact Blaise Rhodes at (202) 551-3774 or Ethan Horowitz at (202) 551-3311 if you have questions.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services