

August 28, 2008

Mail Room 4561
Via fax (210) 690-8824

David L. Mann
President
GlobalSCAPE, Inc.
4500 Lockhill-Selma, Suite 150
San Antonio, TX 78249

**Re: GlobalSCAPE, Inc.
Item 4.02 Form 8-K
Filed August 18, 2008
File No. 1-33601**

Dear Mr. Mann,

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kari Jin
Staff Accountant