



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

March 4, 2016

Scott Landow
Chief Executive Officer and
Principal Financial Officer
Global 2.0 Corporation
2705 Garnet Avenue, Suite 2A
San Diego, CA 92109

**Re: Global 2.0 Corporation
Current Report on Form 8-K
Filed January 4, 2016
File No. 000-51697**

Dear Mr. Landow:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

General

1. Please address the following regarding your conclusion that, upon consummation of the reorganization, Global 2.0 became a successor issuer to Global Seafood pursuant to Rule 12(g)-3(a) of the Exchange Act.
 - Provide a detailed legal analysis as to how you concluded that Global 2.0 is the successor to Global Seafood under Rule 12(g)-3(a) in light of the definition of "succession" in Rule 12(b)(2) of the Exchange Act.
 - Since Global 2.0 is deemed to be a successor issuer, please confirm your understanding that Global 2.0 will be required to include in its periodic filings the historical financial statements of Global Seafood Holdings Corp, the predecessor entity, pursuant to Note 1 of Rule 8-01 of Regulation S-X. Financial statements for the registrant and its predecessor should collectively be as of all dates and for all periods required by Article 8 of Regulation S-X with no lapse in audited periods.

- Provide us a description of your accounting treatment of the reorganization including whether and, if so, to what extent and at what basis the financial statements of Global 2.0 include the assets and liabilities of Global Seafood Holdings Corp. Please refer to your basis in the accounting literature that supports your conclusion.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules 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.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Christine Torney at (202) 551-3652 or Frank Wyman at (202) 551-3660 if you have questions regarding comments on the financial statements and related matters. Please contact Alla Berenshteyn at (202) 551-4325 or Mary Beth Breslin at (202) 551-3625 with any other questions.

Sincerely,

/s/ Mary Beth Breslin for

Suzanne Hayes
Assistant Director
Office of Healthcare and Insurance