



DIVISION OF
CORPORATION FINANCE

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

June 17, 2015

Via E-mail

Michael R. Dunn
Executive Vice President of Finance
Global Future City Holding Inc.
301 Brea Canyon Road
Walnut, CA 91789

**Re: Global Future City Holding Inc.
Amendment No. 1 to
Registration Statement on Form S-1
Filed June 8, 2015
File No. 333-204005**

Dear Mr. Dunn:

We have limited our review of your amended registration statement to those issues we have addressed in our comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Risk Factors

“The Company has a pending Request for No-Action Relief...” page 8

1. Please expand the disclosure in this risk factor to conform to the more fulsome disclosure provided on page 27 regarding the risk that if the Commission staff declines to grant the relief requested by your no-action request, you will be unable to successfully deploy your Merchant business plan and you will likely be unable to operate your business successfully.

Signature, page II-6

2. Please revise your signature page to include the signatures of at least a majority of your board of directors, as required by Form S-1.

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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 Act of 1933 and all applicable Securities 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.

Notwithstanding our comment, in the event you request acceleration of the effective date of the pending registration statement, please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Christina De Rosa at (202) 551-3577, Daniel Greenspan at (202) 551-3623 or me at (202) 551-3715 with any other questions.

Sincerely,

/s/ Daniel Greenspan for

Jeffrey P. Riedler
Assistant Director

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cc: Via-Email
Lawrence Horwitz, Esq.
Horwitz + Armstrong, LLP
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