



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2011

Robin Young  
Chief Executive Officer  
Globalink, Ltd.  
938 Howe Street, Suite 405  
Vancouver, B.C. V6Z 1N9, Canada

**Re: Globalink, Ltd.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed April 15, 2010 as amended**  
**Form 10-Q for the quarter ended September 30, 2010**  
**Filed November 18, 2010 as amended**  
**File No. 333-133961**

Dear Mr. Young:

We issued comments to you on the above captioned filing on **December 8, 2010**. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by **March 31, 2011** 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 **March 31, 2011**, 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 filings, 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>.

Please contact Lisa Sellars, Staff Accountant, at 202-551-3348, or me at 202-551-3737 if you have questions.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief