



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

May 27, 2010

Mr. Jeff Bradley
Chief Executive Officer
Globe Specialty Metals, Inc.
One Penn Plaza
250 West 34th Street, Suite 2514
New York, NY 10119

Re: Globe Specialty Metals, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2009
Filed October 5, 2009
File No. 1-34420

Dear Mr. Bradley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director