



DIVISION OF
CORPORATION FINANCE

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

April 30, 2009

via U.S. mail and facsimile

Jason N. Ader, Chief Executive Officer
Global Consumer Acquisition Corporation
1370 Avenue of the Avenues, 28th Floor
New York, New York 10019

RE: Global Consumer Acquisition Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
File No.: 1-33803

Dear Mr. Ader:

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

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services