

Mail Stop 4561

January 13, 2009

Orlando Junhiti Narita  
President  
Global Club, Inc.  
112 North Curry Street  
Carson City, Nevada 89703

**Re: Global Club, Inc.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed December 24, 2008  
File No. 333-153385**

Dear Mr. Narita:

We have reviewed your amended Form S-1 and have the following comments. Where indicated, we think you should revise your document in response to these comments.

General

1. We note that you have not yet provided the acknowledgments that we requested, which appear at the end of our letter dated October 1, 2008. No later than concurrently with any request for acceleration of the effective date, provide the representations as requested. Note that the representations should be made by the company.
2. Please include updated financial statements and related consents pursuant to Rule 8-08 of Regulation S-X, and as applicable update the remainder of the filing accordingly. We note that you filed a Form 10-Q on January 5, 2009. It is unclear why you filed this Form 10-Q, as you have not registered a class of securities under the Securities Exchange Act of 1934, nor has the registration statement under the Securities Act of 1933 been declared effective. See Rule 15d-13 which provides that the first quarterly report (relating to a quarter not included in the registration statement when declared effective) shall be filed either within 45 days after the effective date of the registration statement or on or before the date which such report would have been required to be filed had the issuer been required to file as of the end of the last fiscal year, whichever is later.

Prospectus Summary

3. We note your expanded disclosure in response to comment 3 of our letter dated October 1, 2008 regarding your expectations for the company. Please provide appropriate context by disclosing your current operations and financial condition. Consider disclosing in the summary as you do elsewhere in the filing that you have not yet secured any contracts with retailers and failure to raise funds will require you to cease operations.

Risk Factors

General

4. Your response to comment 4 of our letter dated October 1, 2008 indicates that you added a risk factor that alerts investors about the substantial increases in administrative costs that will be experienced after you become a public reporting company. We note that the risk factors section of the amended registration statement filed on December 24, 2008 does not include this new disclosure. Please revise.

There is substantial uncertainty about the ability of Global Club to continue...page 9

5. Your response to comment 5 of our letter dated October 1, 2008 indicates that you disclosed the minimum dollar amount of funding required to conduct proposed operations for a minimum period of one year. We note that this disclosure is not included in the risk factors of the amended registration statement. We continue to believe that quantitative information regarding your financial requirements is necessary in the risk factor section in order to provide meaningful context for investors to assess the company's financial condition, the likelihood you will be able to pursue your business plan, and the risks associated with a "no minimum" offering structure. Please revise.

Description of Business, page 19

Competitive Advantages, page 22

6. You continue to state that you plan to be "one of the most flexible in the market" and intend to offer "one of the broadest Reward Incentive Program", but do not provide support for a belief that such achievements are a reasonably obtainable objective by a company in your stage of development. Statements of this nature, if retained, should be accompanied by a reasonably complete discussion of events or circumstances that would preclude you from achieving the objective. Please limit the discussion of your expectations to conditions that you have a reasonable basis to believe can be achieved, and focus your disclosure on your current

competitive position in the industry and the competitive business conditions you face.

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 35

Capital Resources and Liquidity, page 36

7. In response to comment 9 of our letter dated October 1, 2008, you identify \$27,500 in costs related to becoming a public reporting company. You also disclose that the \$90,000 that you may raise in the offering will allow you to operate for at least a year. We note that the Use of Proceeds section does not reflect the costs of \$27,500. Please clarify whether the \$90,000 you need to operate includes the costs of becoming a public company.

Undertakings, page 43

8. We note that you still have not provided all the applicable undertakings required by Item 512 of Regulation S-K in response to comment 12 of our letter dated October 1, 2008. Specifically, it appears that the undertaking required by Item 512(a)(5)(ii) of Regulation S-K should be included. It also appears that you have not included all of the text in the undertakings required by Items 512(a)(1) and (h). Please revise.

\* \* \* \* \*

You may contact Jan Woo, Staff Attorney, at (202) 551-3453. If you need further assistance, you may contact me at (202) 551-3462. If, thereafter, you require additional assistance, you may contact the Assistant Director, Barbara C. Jacobs, at (202) 551-3735.

Sincerely,

Mark P. Shuman  
Legal Branch Chief

cc: Via Facsimile 206-260-0111  
Thomas E. Puzzo  
Law Offices of Thomas E. Puzzo