

Mail Stop 4561

February 13, 2009

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

**Re: Global Club, Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed January 23, 2009  
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.

Part II. Item 16. Exhibits and Financial Statement Schedules, page 54

1. Please provide a currently dated auditor's consent as well as an updated legal opinion.

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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