



DIVISION OF
CORPORATION FINANCE

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

July 9, 2013

Via E-mail

Charles C. Herlocher
Chief Executive Officer
Global Condiments, Inc.
415 East Calder Way
State College, PA 16801

Re: Global Condiments, Inc.
Form 10-K/A for the Fiscal Year Ended December 31, 2012
Filed June 20, 2013
File No. 333-164285

Dear Mr. Herlocher:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew
Accounting Branch Chief