



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

June 17, 2010

Via U.S. Mail and facsimile

Mr. Gennady Fedosov, President
Secretary and Treasurer
Global GSM Solutions, Inc.
204 West Spear Street
Carson City, NV 89703

RE : Global GSM Solutions, Inc.
Amendment No. 2 to Registration Statement on Form S-1
Filed June 8, 2010
File No. 333-165929

Dear Mr. Fedosov:

We have reviewed your amended registration statement and have the following additional comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Prospectus cover page

1. We note that you have included the "Subject to Completion" legend we requested in prior comment 2, however, the legend appears on the facing page of the registration statement itself, rather than on the cover page of the prospectus that investors will receive. Please revise to place the legend on the prospectus cover page rather than the registration statement facing page.

Financial Statements, page 34

2. Please include interim financial statements for the period ended April 30, 2010. Please similarly update your financial information throughout the filing. See Rule 8-08 of Regulation S-X.

Exhibit 23.1

3. You have incorporated by reference the previously filed consent from Silberstein Ungar, PLLC. However, that consent refers to the Form S-1/A#1. As such, please obtain a new consent from Silberstein Ungar and include with your next amendment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosure they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the

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above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Jeffrey Gordon, Staff Accountant at (202)551-3866 or Rufus Decker, Accounting Branch Chief at (202)551-3769 if you have questions regarding comments on the financial statements, and related matters. Please contact, Dorine H. Miller, Financial Analyst, at (202)551-3711 or me at (202)551-3765 with any other questions.

Sincerely,

Pamela A. Long
Assistant Director