



DIVISION OF  
CORPORATION FINANCE

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

July 14, 2011

**Via Facsimile: (650) 378-1399**

Daniel Correa  
Chief Executive Officer  
Inca Global, Inc.  
2421 Fenton St.  
Chula Vista, CA 91914

**Re: Inca Global, Inc.  
Form 8-K  
Filed March 22, 2011, as amended June 10, 2011 and July 5, 2011  
File No. 000-54061**

Dear Mr. Correa:

We have completed our review of your filings. 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 includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Larry Spigel  
Assistant Director