



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

October 3, 2017

Alejandro Scannapieco  
Chief Financial Officer  
Globant S.A.  
37A, Avenue J.F. Kennedy  
L-1855, Luxembourg

**Re: Globant S.A.**  
**Form 20-F for the fiscal year ended December 31, 2016**  
**Filed April 7, 2017**  
**Form 6-K dated August 17, 2017**  
**File No. 001-36535**

Dear Mr. Scannapieco:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Sr. Asst. Chief Accountant  
Office of Information Technologies  
and Services