



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

July 19, 2017

Wendel Santos  
Chief Executive Officer  
Glocorp Inc.  
100.3.037, 129 Offices  
Block J, Jaya One  
No. 72A, Jalan Universiti  
46200 Petaling Jaya  
Selangor, Malaysia

**Re: Glocorp Inc.**  
**Amendment No. 2 to Registration Statement on Form S-1**  
**Filed July 7, 2017**  
**File No. 333-212611**

Dear Mr. Santos:

We have reviewed your amended registration statement and have the following comment. In our comment, 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 comment applies 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 this comment, we may have additional comments.

Exhibit 5.1

1. Please revise the legality opinion to opine as to whether the shares being offered by the selling shareholders are legally issued, fully paid and non-assessable. Revise also to provide this opinion under the laws of the State of Nevada, instead of Delaware. For guidance, consider Section II.B.2.h of Staff Legal Bulletin No. 19.

You may contact Brittany Ebbertt, Staff Accountant, at (202) 551-3572, or Kathleen Collins, Accounting Branch Chief, at (202) 551-3499, if you have questions regarding comments on the financial statements and related matters. If you have any other questions, please contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, me at (202) 551-3483, with any

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other questions. If you require further assistance, please contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Katherine Wray

Katherine Wray  
Attorney-Advisor  
Office of Information Technologies  
and Services

cc: Jason Ye, Esq.  
Ortoli Rosenstadt LLP