



DIVISION OF  
CORPORATION FINANCE

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

July 9, 2019

Paul Adler  
Principal Executive Officer  
Global Diversified Marketing Group Inc.  
4042 Austin Boulevard, Suite B  
Island Park, NY 11558

**Re: Global Diversified Marketing Group Inc.  
Registration Statement on Form S-1  
Filed July 2, 2019  
File No. 333-232522**

Dear Mr. Adler:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources

cc: Lee Cassidy, Esq.