



DIVISION OF  
CORPORATION FINANCE

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

April 8, 2022

Maydan Rothblum  
Chief Financial Officer  
Glimpse Group, Inc.  
15 West 38 th St., 9 th Fl  
New York , NY 10018

**Re: Glimpse Group, Inc.**  
**Form 10-K for the Year ended June 30, 2021**  
**Filed September 28, 2021**  
**File No. 001-40556**

Dear Mr. Rothblum:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Technology