



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2023

Cliff (Ming Hang) Chong  
Chief Financial Officer  
Globalink Investment Inc.  
1180 Avenue of the Americas, 8th Floor  
New York, NY 10036

**Re: Globalink Investment Inc.**

**Amendment No. 1 to Form 10-K for the Fiscal Year Ended December 31, 2021**

**Filed December 5, 2022**

**File No. 001-4112**

Dear Cliff (Ming Hang) Chong:

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 Real Estate & Construction