



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