



DIVISION OF
CORPORATION FINANCE

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

September 29, 2023

Dana Green
Chief Executive Officer
GlobalTech Corp
3550 Barron Way, Suite 13a
Reno, NV 89511

Re: GlobalTech Corp

Amendment No. 5 to Form 10-K for the Fiscal Year Ended December 31, 2022

Amendment No. 4 to Form 10-Q for the Quarterly Period Ended March 31, 2023

Amendment No. 2 to Form 10-Q for the Quarterly Period Ended June 30, 2023

File No. 000-56482

Dear Dana Green:

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

cc: Sean Neahusan