



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

October 27, 2008

Mr. Jan E. Dulman  
Chief Financial Officer  
Global Gold Corporation  
45 East Putnam Avenue  
Greenwich, CT 06830

**Re: Global Gold Corporation**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**Filed March 31, 2008**  
**File No. 002-69494**

Dear Mr. Dulman:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief