



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2012

Via E-mail

Jan E. Dulman  
Chief Financial Officer  
Global Gold Corporation  
555 Theodore Fremd Avenue, Suite C208  
Rye, NY 10580

**Re: Global Gold Corporation  
Form 10-K for Fiscal Year Ended December 31, 2011  
Filed April 16, 2012  
Response Filed July 26, 2012  
File No. 002-69494**

Dear Mr. Dulman:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2011

Description of Business, page 4

(3) Armenia Properties, Toukhmanuk, page 9

1. We note your response to comment 1 from our letter dated June 26, 2012 and we reissue the comment. Only reserve quantities defined to the level of a proven or probable reserve may be disclosed in filings with the United States Securities and Exchange Commission. However, measured and indicated resources that are defined by an appropriate technical study may be disclosed in terms of tons and grade of mineralized material. In this instance, contained metals and inferred resources should not be disclosed.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are

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in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact John Coleman, Mining Engineer, at (202) 551-3610 with questions about engineering comments. Please contact Shehzad Niazi, Staff Attorney, at (202) 551-3121 with any other questions.

Sincerely,

/s/ Melissa N. Rocha for

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining