



DIVISION OF  
CORPORATION FINANCE

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

October 1, 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 September 28, 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 our letter dated August 20, 2012 and your proposed future disclosure. Please confirm that in future filings you will remove your Armenian approved ore reserve and your ore reserves in the C1 and C2 categories. Additionally, please remove the terms measured, indicated, and inferred resources and their respective values from your disclosure. You may disclose the sum of you measured and indicated resources in terms of tonnes and grade of mineralized materials with no contained ounces.

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

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1934 and all applicable Exchange Act rules require. Since the company and its management are 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/ John Reynolds

John Reynolds  
Assistant Director