



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

DIVISION OF  
CORPORATION FINANCE

January 28, 2015

Via E-mail

Vincent Genovese  
Chief Executive Officer  
NAC Global Technologies, Inc.  
4720 Salisbury Road  
Jacksonville, FL 32256

**Re: NAC Global Technologies, Inc.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed January 20, 2015  
File No. 333-200969**

Dear Mr. Genovese:

We have reviewed your amendment and your letter dated January 20, 2015, and we have the following comments.

Use of Proceeds, page 18

1. As you are now planning to conduct your offering on a best efforts basis through the placement agent, please revise your Use of Proceeds section to explain how you will allocate proceeds to the repayment of the various series of Notes if you are unable to raise at least \$986,769 in the offering.

Dilution, page 20

2. Please include disclosure showing the amount of dilution to new investors if only 75%, 50% or 25% of the offering is sold.

Vincent Genovese  
NAC Global Technologies, Inc.  
January 28, 2015  
Page 2

Please contact Asia Timmons-Pierce, Staff Attorney at (202) 551-3754 or me at (202) 551-3765 with any other questions.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director

cc: David Danovitch (*via e-mail*)  
Robinson Brog Leinwand Greene Genovese & Gluck P.C.