



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2013

Via E-mail

Andrew Fellner  
Chief Executive Officer and Chief Financial Officer  
Strategic Global Investments, Inc.  
8451 Miralani Drive  
Suite D  
San Diego, California 92126

**Re: Strategic Global Investments, Inc.  
Amendment No. 3 to Offering Statement on Form 1-A  
Filed February 25, 2013  
File No. 024-10338**

Dear Mr. Fellner:

We have reviewed your amended offering statement 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 by amending your offering statement and providing the requested information. 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 offering statement and the information you provide in response to these comments, we may have additional comments.

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1. Please revise to provide a fixed price instead of an "estimated" price.

Summary Financial Information, page 8

2. Please revise to disclose that the balance sheet data as of September 30, 2012 was restated.

Combined Statement of Operations for the Years Ending December 31, 2011 and 2010, page F-3

3. As noted in our letter of January 4, 2013, it appears that \$100,983 of revenue reported in the fiscal year ended December 31, 2011 may be a gain realized from the sale of a short term investment property described in Note 7. If so, it appears this should be reported as

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non-operating income. Please revise accordingly to reclassify the gain from revenue to "Other Income" or advise us. Also, any revised statement of operations should be presented as restated.

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 Act of 1933 and all applicable Securities 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.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness 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 Joseph Cascarano, Senior Accountant, at (202) 551-3376 or Robert S. Littlepage, Accountant Branch Chief, at (202) 551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Gregory Dundas, Attorney-Advisor, at (202) 551-3436, or me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spirgel  
Assistant Director