



ERT Arca

1-34248

VIA FACSIMILE AND U.S. MAIL

July 27, 2010

Ms. Velma Smith, Branch Chief
Securities and Exchange Commission
Division of Corporation Finance – Filer Support Office
100 F Street, N.W., Mail Stop 3040
Washington, D.C. 20549

Re: Global X Funds
Issuer CIK: 0001432353
Issuer File Number: 001-34248
Form 8-A Date: June 18, 2010

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on June 3, 2010) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. (“Exchange”):

Global X Brazil Financials ETF

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray
Manager, Listing Compliance



10000854

3
14325B