



NYSE Euronext

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May 25, 2011

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
CIK: 0001432353
SEC File No.: 001-34248
Form Type: 8-A12B
Filing Date: 5/25/2011

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on May 17, 2011) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

Global X Fertilizers/Potash ETF

The Exchange requests acceleration of registration of the securities under the Securities Exchange Act of 1934. If there are any questions, please call me at (212) 656-4632. Your assistance is greatly appreciated.

Sincerely,