August 28, 2008

Mail Room 4561 Via fax (210) 690-8824

David L. Mann President GlobalSCAPE, Inc. 4500 Lockhill-Selma, Suite 150 San Antonio, TX 78249

Re: GlobalSCAPE, Inc. Item 4.02 Form 8-K Filed August 18, 2008 File No. 1-33601

Dear Mr. Mann,

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kari Jin Staff Accountant