

GLOBAL CLUB, INC.  
Form 10-Q  
June 10, 2009  
UNITED STATES

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM 10-Q**

**xQUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended: April 30, 2009

**oTRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number: 333-153385

GLOBAL CLUB, INC.

(Exact name of registrant as specified in its charter)

Nevada

26-2940624

(State of or other jurisdiction of incorporation or organization) (IRS Employer Identification No.)

112 North Curry Street, Carson City  
(Address of principal executive offices)

89703  
(Zip Code)

(775) 333-1198

(Registrant's telephone number, including area code)

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Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company.

Large accelerated filer  Accelerated filer   
Non-accelerated filer  (Do not check if a smaller reporting company) Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in rule 12b-2 of the Exchange Act). Yes  No

Indicate the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: As of April 30, 2009, the registrant had 4,900,000 shares of common stock, \$0.001 par value, issued and outstanding.

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**GLOBAL CLUB, INC.**

**(A Development Stage Company)**

**INTERIM FINANCIAL STATEMENTS**

**APRIL 30, 2009**

**(Unaudited)**



**GLOBAL CLUB, INC.****(A Development Stage Enterprise)****BALANCE SHEETS**

	As of		As of
	April 30,		July 31,
	2009		2008
	(Unaudited)		(Audited)
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 6,064	\$	4,750
Total current assets	6,064		4,750
Total assets	6,064	\$	4,750
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 5,500	\$	1,500
Due to related party	2,823		1,223
Total current liabilities	8,323		2,723
Total liabilities	8,323		2,723
<b>STOCKHOLDERS' DEFICIT</b>			
Common stock, \$0.001 par value, Authorized 75,000,000 shares of common stock, Issued and outstanding 4,900,000 shares of common stock (4,750,000 at July 31, 2008)	4,900		4,750
Additional paid-in capital	5,850-		
Deficit accumulated during the development stage	(13,009)		(2,723)
Total stockholders' deficit	(2,259)		(2,027)
Total liabilities and stockholders' deficit	\$ 6,064	\$	4,750

The accompanying notes are an integral part of these financial statements

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**GLOBAL CLUB, INC.****(A Development Stage Enterprise)****STATEMENTS OF OPERATIONS****(Unaudited)**

	Three months ended April 30, 2009	Nine months ended April 30, 2009	From inception (June 27, 2008) through April 30, 2009
<b>REVENUE</b>	\$ -	\$ -	\$ -
<b>EXPENSES</b>			
General and administrative	-	(736)	(759)
Professional fees	(3,000)	(9,550)	(12,250)
Total expenses	(3,000)	(10,286)	(13,009)
<b>NET LOSS</b>	\$ (3,000)	\$ (10,286)	\$ (13,009)
<b>BASIC LOSS PER SHARE</b>	\$ 0.00	\$ 0.00	
<b>WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING</b>	4,761,932	4,753,860	

The accompanying notes are an integral part of these financial statements

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## GLOBAL CLUB, INC.

(A Development Stage Enterprise)

## STATEMENT OF STOCKHOLDERS' DEFICIT

FROM INCEPTION (JUNE 27, 2008) TO APRIL 30, 2009

	Common Stock Number of shares	Amount	APIC	Deficit accumulated during the development stage	Total stockholders' deficit
Balance, June 27, 2008	-	\$ -	\$ -	\$ -	\$ -
Common stock issued for cash at \$0.001 per share July 22, 2008	4,750,000	4,750	-	-	4,750
Net loss	-	-	-	(2,723)	(2,723)
Balance, July 31, 2008 (Audited)	4,750,000	4,750	-	\$ (2,723)	\$ (2,027)
Common stock issued for cash at \$0.04 per share April 23, 2009	150,000	150	5,850	-	6,000
Net Loss	-	-	-	(10,286)	(10,286)
Balance, April 30, 2009 (Unaudited)	4,900,000	4,900	\$ 5,850	\$ (13,009)	\$ (2,259)

The accompanying notes are an integral part of these financial statements

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**GLOBAL CLUB, INC.****(A Development Stage Enterprise)****STATEMENTS OF CASH FLOWS****(Unaudited)**

	Nine months ended April 30, 2009	From inception (June 27, 2008) through April 30, 2009
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net loss	\$ (10,286)	\$ (13,009)
Change in operating assets and liabilities:		
Accrued Expenses	4,000	5,500
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(6,286)</b>	<b>(7,509)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Issuance of common stock	6,000	10,750
Due to related party	1,600	2,823
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<b>7,600</b>	<b>13,573</b>
<b>NET INCREASE IN CASH</b>	<b>1,314</b>	<b>6,064</b>
<b>CASH, BEGINNING OF PERIOD</b>	<b>4,750</b>	<b>-</b>
<b>CASH, END OF PERIOD</b>	<b>\$ 6,064</b>	<b>\$ 6,064</b>

The accompanying notes are an integral part of these financial statements

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**GLOBAL CLUB, INC.**

**(A Development Stage Enterprise)**

**NOTES TO FINANCIAL STATEMENTS**

**April 30, 2009**

**NOTE 1 – NATURE OF OPERATIONS AND BASIS OF PRESENTATION**

Global Club, Inc. (the “Company”) was incorporated in the State of Nevada as a for-profit company on June 27, 2008 and established a fiscal year end of July 31. The Company is a development-stage company that intends to develop a wide range loyalty program based on “Global Club points” awarded for all purchases made in associated establishments. These points will be exchangeable for products, trips or discounts. The Company is currently in the development stage as defined in SFAS No. 7. All activities of the Company to date relate to its organization, initial funding and share issuances.

The accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and with the instructions for Form 10-Q and Regulation S-X. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments considered necessary for a fair presentation have been included. All such adjustments are of a normal recurring nature. Operating results for the nine month period ended April 30, 2009, are not necessarily indicative of the results that may be expected for the fiscal year ending July 31, 2009. For further information refer to the financial statements and footnotes thereto included in the Company’s Registration Statement on Form S-1 for the year ended July 31, 2008 and subsequent filed amendments.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The financial statements present the balance sheet, statement of operations, stockholders' deficit and cash flows of the Company. These financial statements are presented in United States dollars and have been prepared in accordance with accounting principles generally accepted in the United States.

**Going concern**

The Company’s financial statements are prepared in accordance with generally accepted accounting principles applicable to a going concern. This contemplates the realization of assets and the liquidation of liabilities in the normal course of business. Currently, the Company does not have material assets, nor does it have operations or a source of revenue sufficient to cover its operation costs and allow it to continue as a going concern. The Company has a deficit accumulated since inception (June 27, 2008) through April 30, 2009 of (\$13,009). The Company will be dependent upon the raising of additional capital through placement of our common stock in order to implement its business plan, or merge with an operating company. There can be no assurance that the Company will be successful in either situation in order to continue as a going concern. These financial statements do not include any adjustments relating to the recoverability of classification of recorded asset amounts, or amounts

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and classification of liabilities that might result from this uncertainty. Accordingly, these factors raise substantial doubt as to the Company's ability to continue as a going concern. The Company is funding its initial operations by way of issuing Founder's shares. As of April 30, 2009, the Company had issued 4,750,000 Founder's shares at \$0.001 per share and 150,000 shares at \$0.040 for net receivable funds to the Company of \$10,750.

The officers and directors have committed to advancing certain operating costs of the Company.

### **Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Company considers highly liquid financial instruments purchased with a maturity of three months or less to be cash equivalents.



**GLOBAL CLUB, INC.**

**(A Development Stage Enterprise)**

**NOTES TO FINANCIAL STATEMENTS**

**April 30, 2009**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Use of Estimates and Assumptions**

Preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Income Taxes**

The Company follows the liability method of accounting for income taxes in accordance with Statements of Financial Accounting Standards ("SFAS") No. 109, "Accounting for Income Taxes" and clarified by FIN 48 "Accounting for Uncertainty in Income Taxes – an interpretation of FASB Statement No. 109." Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax balances. Deferred tax assets and liabilities are measured using enacted or substantially enacted tax rates expected to apply to the taxable income in the years in which those differences are expected to be recovered or settled. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the date of enactment or substantive enactment.

**Net Loss per Share**

Basic loss per share includes no dilution and is computed by dividing loss available to common stockholders by the weighted average number of common shares outstanding for the period. Dilutive loss per share reflects the potential dilution of securities that could share in the losses of the Company. Because the Company does not have any potentially dilutive securities, the accompanying presentation is only of basic loss per share.

**Foreign Currency Translation**

The financial statements are presented in United States dollars. In accordance with SFAS No. 52, "Foreign Currency Translation", foreign denominated monetary assets and liabilities are translated to their United States dollar equivalents using foreign exchange rates which prevailed at the balance sheet date. Non-monetary assets and liabilities are translated at exchange rates prevailing at the transaction date. Revenue and expenses are translated at average rates of exchange during the periods presented. Related translation adjustments are reported as a separate component of stockholder's equity (deficit), whereas gains or losses resulting from foreign currency transactions are included in results of operations.

**Stock-based Compensation**

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The Company has not adopted a stock option plan and has not granted any stock options. Accordingly no stock-based compensation has been recorded to date.

### **Fair Value of Financial Instruments**

In accordance with the requirements of SFAS No. 107 and SFAS No. 157, the Company has determined the estimated fair value of financial instruments using available market information and appropriate valuation methodologies. The fair value of financial instruments classified as current assets or liabilities approximate their carrying value due to the short-term maturity of the instruments.

**GLOBAL CLUB, INC.**

**(A Development Stage Enterprise)**

**NOTES TO FINANCIAL STATEMENTS**

**April 30, 2009**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Recent Accounting Pronouncements**

In December 2007, the FASB issued SFAS 141(R), “Business Combinations.” This Statement replaces SFAS 141, “Business Combinations,” and requires an acquirer to recognize the assets acquired, the liabilities assumed, including those arising from contractual contingencies, any contingent consideration, and any non-controlling interest in the acquiree at the acquisition date, measured at their fair values as of that date, with limited exceptions specified in the statement. SFAS 141(R) also requires the acquirer in a business combination achieved in stages (sometimes referred to as a step acquisition) to recognize the identifiable assets and liabilities, as well as the non-controlling interest in the acquiree, at the full amounts of their fair values (or other amounts determined in accordance with SFAS 141(R)). In addition, SFAS 141(R)'s requirement to measure the non-controlling interest in the acquiree at fair value will result in recognizing the goodwill attributable to the non-controlling interest in addition to that attributable to the acquirer. SFAS 141(R) amends SFAS No. 109, “Accounting for Income Taxes,” to require the acquirer to recognize changes in the amount of its deferred tax benefits that are recognizable because of a business combination either in income from continuing operations in the period of the combination or directly in contributed capital, depending on the circumstances. It also amends SFAS 142, “Goodwill and Other Intangible Assets,” to, among other things, provide guidance on the impairment testing of acquired research and development intangible assets and assets that the acquirer intends not to use. SFAS 141(R) applies prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after December 15, 2008. We are currently assessing the potential impact that the adoption of SFAS 141(R) could have on our financial statements.

In December 2007, the FASB issued SFAS 160, “Non-controlling Interests in Consolidated Financial Statements.” SFAS 160 amends Accounting Research Bulletin 51, “Consolidated Financial Statements,” to establish accounting and reporting standards for the non-controlling interest in a subsidiary and for the deconsolidation of a subsidiary. It also clarifies that a non-controlling interest in a subsidiary is an ownership interest in the consolidated entity that should be reported as equity in the consolidated financial statements. SFAS 160 also changes the way the consolidated income statement is presented by requiring consolidated net income to be reported at amounts that include the amounts attributable to both the parent and the non-controlling interest. It also requires disclosure, on the face of the consolidated statement of income, of the amounts of consolidated net income attributable to the parent and to the non-controlling interest. SFAS 160 requires that a parent recognize a gain or loss in net income when a subsidiary is deconsolidated and requires expanded disclosures in the consolidated financial statements that clearly identify and distinguish between the interests of the parent owners and the interests of the non-controlling owners of a subsidiary. SFAS 160 is effective for fiscal periods, and interim periods within those fiscal years, beginning on or after December 15, 2008. We are currently assessing the potential impact that the adoption of SFAS 160 could have on our financial statements.

In March 2008, the FASB issued SFAS No. 161, “Disclosures about Derivative Instruments and Hedging Activities – an amendment of FASB Statement No. 133,” (SFAS “161”) as amended and interpreted, which requires enhanced disclosures about an entity’s derivative and hedging activities and thereby improves the transparency of financial reporting. Disclosing the fair values of derivative instruments and their gains and losses in a tabular format provides a more complete picture of the location in an entity’s financial statements of both the derivative positions existing at period end and the effect of using derivatives during the reporting period. Entities are required to provide enhanced disclosures about (a) how and why an entity uses derivative instruments, (b) how derivative instruments and related hedged items are accounted for under Statement 133 and its related interpretations, and (c) how derivative instruments and related hedged items affect an entity’s financial position, financial performance, and cash flows. SFAS No. 161 is effective for financial statements issued for fiscal years and interim periods beginning

after November 15, 2008. Early adoption is permitted.

**GLOBAL CLUB, INC.**

**(A Development Stage Enterprise)**

**NOTES TO FINANCIAL STATEMENTS**

**April 30, 2009**

**NOTE 3 – STOCKHOLDER’S DEFICIT**

The Company is authorized to issue an aggregate of 75,000,000 common shares with a par value of \$0.001 per share. No preferred shares have been authorized or issued.

As of April 30, 2009, the Company has not granted any stock options and has not recorded any stock-based compensation.

On July 18, 2008, the sole Director purchased 4,750,000 shares of the common stock in the Company at \$0.001 per share for \$4,750.

On April 23, 2009, the Company issued 150,000 Common shares at \$0.04 per share for \$6,000.

**NOTE 4 – RELATED PARTY TRANSACTIONS**

As of April 30, 2009, the Company received advances from a Director in the amount of \$2,823 to pay for incorporation costs and filing fees. The amounts due to the related party are unsecured and non-interest bearing with no set terms of repayment.



**Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations**

This section of this report includes a number of forward-looking statements that reflect our current views with respect to future events and financial performance. Forward looking statements are often identified by words like: believe, expect, estimate, anticipate, intend, project and similar expressions or words which, by their nature, refer to future events. You should not place undue certainty on these forward-looking statements, which apply only as of the date of this report. These forward looking statements are subject to certain risks and uncertainties that could cause actual results to differ materially from historical results or our predictions.

Overview

Global Club, Inc. ("Global Club", "the Company", "our" or "we") was incorporated in the State of Nevada as a for-profit company on June 27, 2008. Global Club is developing a loyalty program based on "Global Club points" awarded for all purchases made in associated establishments. The points will be exchangeable for products, trips or discounts. We intend to be partners with all kinds of retailers, so the cardholders will be able to collect points on their every day expenses, such as in grocery shops, gas stations, restaurants, electronic stores, travel agencies, etc.

Plan of Operation

The Company has not yet generated any revenue from its operations. As of April 30, 2009, we had \$6,064 of cash on hand. We incurred operating expenses in the amount of \$3,000 during the quarter ended April 30, 2009. These operating expenses were comprised of professional fees.

Our current cash holdings will not satisfy our liquidity requirements and we will require additional financing to pursue our planned business activities. We have registered 2,250,000 of our common stock for sale to the public. Our registration statement became effective on February 27, 2009 and we are in the process of seeking equity financing to fund our operations over the next 12 months. As of April 30, 2009, we have raised \$10,750 from the sales of our common stock.

Our plan of operation is based on the accomplishment of the following milestones over the 12 month period after we have raised enough funds:

1. We plan to begin our activities by purchasing few samples of the RW Terminal from a Japanese company who specializes in the manufacture of this product and some PET cards in order to develop and test our system. We expect to complete this stage within 90 days after we raise enough funds to implement our plan of operations.
2. After receiving the RW Terminals and PET cards we plan to hire hi-tech consultants to develop the software to run the systems. We intend to use the terminals and cards acquired prior to this stage to run the system and make the necessary arrangements on the software. We expect to finish this stage within 300 days after we raise enough funds to implement our plan of operations.
3. Once our system is operational, we expect to start our marketing efforts. We will develop our website [www.globalclubloyalty.com](http://www.globalclubloyalty.com), and contact malls, grocery stores and gas stations to be our partners. We intend to devote about 60 days to this period and be fully

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operational within 360 days after we raise enough funds to implement our plan of operations.

If we cannot generate sufficient revenues to continue operations, we will suspend or cease operations.

We do not currently have any employees and management does not plan to hire employees at this time. We do not expect the purchase or sale of any significant equipment and have no current material commitments.

Management believes that if subsequent private placements are successful, we will generate sales revenue within the following twelve months thereof. However, additional equity financing may not be available to us on acceptable terms or at all, and thus we could fail to satisfy our future cash requirements.

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Off Balance Sheet Arrangement

The company is dependent upon the sale of its common shares to obtain the funding necessary to carry its business plan. Our President, Orlando Junhiti Narita, has undertaken to provide the Company with operating capital to sustain its business over the next twelve month period, as the expenses are incurred, in the form of a non-secured advance. However, there is no contract in place or written agreement securing these agreements. Investors should be aware that Mr. Narita expression is neither a contract nor agreement between him and the company.

Other than the above described situation, the Company does not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on the Company's financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to investors.

**Item 3. Quantitative and Qualitative Disclosures about Market Risk**

Not required.

**Item 4. Controls and Procedures**

The management of the Company is responsible for establishing and maintaining adequate internal control over financial reporting, as required by Sarbanes-Oxley (SOX) Section 404 A. The Company's internal control over financial reporting is a process designed under the supervision of the Company's Chief Executive Officer and Chief Financial Officer to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the Company's financial statements for external purposes in accordance with U.S. generally accepted accounting principles.

As of April 30, 2009, management assessed the effectiveness of the Company's internal control over financial reporting based on the criteria for effective internal control over financial reporting established in SEC guidance on conducting such assessments. Based on that evaluation, they concluded that, during the period covered by this report, such internal controls and procedures were not effective to detect the inappropriate application of US GAAP rules as more fully described below. This was due to deficiencies that existed in the design or operation of our internal control over financial reporting that adversely affected our internal controls and that may be considered to be material weaknesses.

The matters involving internal controls and procedures that the Company's management considered to be material weaknesses under the standards of the Public Company Accounting Oversight Board were: (1) lack of a functioning audit committee and lack of a majority of outside directors on the Company's board of directors, resulting in ineffective oversight in the establishment and monitoring of required internal controls and procedures; (2) inadequate segregation of duties consistent with control objectives; (3) insufficient written policies and procedures for accounting and financial reporting with respect to the requirements and application of US GAAP and SEC disclosure requirements; and (4) ineffective controls over period end financial disclosure and reporting processes. The aforementioned material weaknesses were identified by the Company's Chief Financial Officer in connection with the review of our financial statements as April 30, 2009 and communicated the matters to our management.

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Management believes that the material weaknesses set forth in items (2), (3) and (4) above did not affect the Company's financial results. However, management believes that the lack of a functioning audit committee and lack of a majority of outside directors on the Company's board of directors, resulting in ineffective oversight in the establishment and monitoring of required internal controls and procedures can affect the Company's results and its financial statements for the future years.

We are committed to improving our financial organization. As part of this commitment, we will create a position to segregate duties consistent with control objectives and will increase our personnel resources and technical accounting expertise within the accounting function when funds are available to the Company: i) Appointing one or more outside directors to our board of directors who shall be appointed to the audit committee of the Company resulting in a fully functioning audit committee who will undertake the oversight in the establishment and monitoring of required internal controls and procedures; and ii) Preparing and implementing sufficient written policies and checklists which will set

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forth procedures for accounting and financial reporting with respect to the requirements and application of US GAAP and SEC disclosure requirements.

Management believes that the appointment of one or more outside directors, who shall be appointed to a fully functioning audit committee, will remedy the lack of a functioning audit committee and a lack of a majority of outside directors on the Company's Board. In addition, management believes that preparing and implementing sufficient written policies and checklists will remedy the following material weaknesses (i) insufficient written policies and procedures for accounting and financial reporting with respect to the requirements and application of US GAAP and SEC disclosure requirements; and (ii) ineffective controls over period end financial close and reporting processes. Further, management believes that the hiring of additional personnel who have the technical expertise and knowledge will result in proper segregation of duties and provide more checks and balances within the department. Additional personnel will also provide the cross training needed to support the Company if personnel turn over issues within the department occur. This coupled with the appointment of additional outside directors will greatly decrease any control and procedure issues the company may encounter in the future.

We will continue to monitor and evaluate the effectiveness of our internal controls and procedures and our internal controls over financial reporting on an ongoing basis and are committed to taking further action and implementing additional enhancements or improvements, as necessary and as funds allow.

There have been no changes in our internal control over financial reporting identified in connection with the evaluation required by paragraph (d) of Rules 13a-15 or 15d-15 under the Exchange Act that occurred during the small business issuer's last fiscal quarter that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

## **PART II - OTHER INFORMATION**

### **Item 1. Legal Proceedings**

The Company is not a party to any pending legal proceedings, and no such proceedings are known to be contemplated.

No director, officer, or affiliate of the issuer and no owner of record or beneficiary of more than 5% of the securities of the issuer, or any security holder is a party adverse to the small business issuer or has a material interest adverse to the small business issuer.

### **Item 2. Unregistered Sales of Equity Securities and Use of Proceeds**

None.

### **Item 3. Defaults Upon Senior Securities**

None

**Item 4. Submission of Matters to a Vote Security Holders**

None

**Item 5. Other Information**

None

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**Item 6. Exhibits**

- 3.1 Articles of Incorporation [1]
- 3.2 By-Laws [1]
- 31.1 Rule 13(a)-14(a)/15(d)-14(a) Certification of Chief Executive Officer
- 31.2 Rule 13(a)-14(a)/15(d)-14(a) Certification of Chief Financial Officer \*
- 32.1 Section 1350 Certification of Chief Executive Officer
- 32.2 Section 1350 Certification of Chief Financial Officer \*\*

[1] Incorporated by reference from the Company's filing with the Commission on September 09, 2008.

\* Included in Exhibit 31.1

\*\* Included in Exhibit 32.1

**SIGNATURES**

Pursuant to the requirements of the Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

**Global Club, Inc.**

BY: /s/ Orlando Junhiti Narita

Orlando Junhiti Narita

President, Secretary, Treasurer, Principal Executive Officer,

Principal Financial Officer and Sole Director

Dated: June 9, 2009

