

Mail Stop 3561

October 7, 2009

Via Fax & U.S. Mail

Mr. Gary Rasmussen  
Chief Executive Officer  
Global Entertainment Holdings, Inc.  
2375 E. Tropicana Avenue, Suite 8-259  
Las Vegas, Nevada 89119

**Re: Global Entertainment Holdings, Inc.**  
**Form 8-K filed August 24, 2009**  
**Form 8-K filed September 29, 2009**  
**Form 8-K filed October 6, 2009**  
**File No. 0-49679**

Dear Mr. Rasmussen:

We have completed our review of your Forms 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Effie Simpson  
Staff Accountant