



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 11, 2013

Via E-mail:

Harry E. Sloan
Chairman and Chief Executive Officer
Global Eagle Acquisition Corp.
10900 Wilshire Blvd. Suite 1500
Los Angeles, CA 90024

**Re: Global Eagle Acquisition Corp.
Revised Preliminary Merger Proxy Statement on Schedule 14A
Filed November 14, 2012
File No. 001-35176**

Dear Mr. Sloan:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel
Assistant Director