



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

DIVISION OF
CORPORATION FINANCE

January 27, 2017

Via E-mail

David M. Davis
Chief Executive Officer
Global Eagle Entertainment Inc.
4553 Glencoe Avenue
Los Angeles, California 90292

**Re: Global Eagle Entertainment Inc.
Form 10-K for the Fiscal Year Ended December 31, 2015
Filed March 17, 2016
File No. 1-35176**

Dear Mr. Davis:

We refer you to our comment letter dated December 28, 2016, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Larry Spigel
Assistant Director
Division of Corporation Finance