

Mail Stop 3561

January 17, 2007

Via Fax & U.S. Mail

Mr. Todd Huss
Chief Financial Officer
5455 Spine Road, Suite C
Boulder, Colorado 80301

**Re: Global Casinos, Inc.
Form 10-KSB for the year ended June 30, 2006
Filed October 10, 2006
File No. 000-15415**

Dear Mr. Huss:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief