

Mail Stop 3561

May 26, 2010

Via Fax & U.S. Mail

Mr. Clifford L. Neuman
President
Global Casinos Inc.
1507 Pine Street
Boulder, Colorado 80302

**Re: Global Casinos Inc.
Form 10-K for the year ended June 30, 2009
Filed September 28, 2009
File No. 0-15415**

Dear Mr. Neuman:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief