

October 22, 2008

Mail Stop 4561

*By U.S. Mail and facsimile to (904) 280-8588*

Michael J. Loiacono  
Chief Financial Officer and Chief Accounting Officer  
Global Axxess Corp  
7800 Belfort Parkway, Suite 165  
Jacksonville, Florida 32256

**Re: Global Axxess Corp  
Form 10-KSB for Fiscal Year December 31, 2007  
Filed March 5, 2008  
File No. 000-17874**

Dear Mr. Loiacono:

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

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant