



DIVISION OF
CORPORATION FINANCE

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

February 10, 2011

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

**Re: Global Axxess Corp.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 3, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 16, 2010
Forms 10-Q for Fiscal Quarters Ended
March 31, 2010, June 30, 2010 and September 30, 2010
Filed May 5, 2010, August 11, 2010 and November 10, 2010, respectively
File No. 000-17874**

Dear Mr. Loiacono:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ H. Christopher Owings

H. Christopher Owings
Assistant Director

cc: Jeffrey A. Bekiares
Smith, Gambrell & Russell, LLP