

Mail Stop 3561

January 24, 2008

Via Fax & U.S. Mail

Ms. Patricia Graham
Chief Accounting Officer
PO Box 23009
Tucson, Arizona 85706

**Re: Global Aircraft Solutions, Inc.
Form 10-K for the year ended December 31, 2006
Filed April 23, 2007
File No. 000-28575**

Dear Ms. Graham:

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