

Mail Stop 3561

October 31, 2006

Via Fax & U.S. Mail

J. Craig Johnson  
Chief Financial Officer  
Global Entertainment Corporation  
4909 East McDowell Road, Suite 104  
Phoenix, AZ 85008-4293

**Re: Global Entertainment Corporation  
Form 10-KSB  
Filed August 29, 2005  
File No. 000-50643**

Dear Mr. Johnson:

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

Sincerely,

Linda Cvrkel  
Branch Chief