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

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

GLOBAL EAGLE ENTERTAINMENT INC.

(Exact name of Registrant as specified in its charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

27-4757800
(I.R.S. Employer
Identification Number)

**6100 Center Drive, Suite 1020
Los Angeles, California 90045
(310) 437-6000**

(Address of Principal Executive Offices, including Zip Code and Telephone Number)

Global Eagle Entertainment Inc. Amended and Restated 2017 Omnibus Long-Term Incentive Plan
(Full Title of the Plan)

Stephen Ballas, Esq.
Executive Vice President, General Counsel and Corporate Secretary

**6100 Center Drive, Suite 1020
Los Angeles, California 90045
(310) 437-6000**

(Name, Address, including Zip Code, and Telephone Number, including Area Code, of Agent for Service)

With a copy to:

**Joel L. Rubinstein, Esq.
Winston & Strawn LLP
200 Park Avenue
New York, New York 10166
Tel: (212) 294-6700**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act. (Check One):

Large Accelerated Filer	<input type="checkbox"/>	Accelerated Filer	<input checked="" type="checkbox"/>
Non-Accelerated Filer	<input type="checkbox"/> (Do not check if a smaller reporting company)	Smaller Reporting Company	<input type="checkbox"/>
		Emerging Growth Company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, par value \$0.0001 per share, to be issued pursuant to awards to be granted under the Global Eagle Entertainment Inc. Amended and Restated 2017 Omnibus Long-Term Incentive Plan (the " <u>Amended and Restated 2017 Plan</u> ")	2,000,000 shares	\$2.585(2)	\$5,170,000(2)	\$643.67(3)

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement shall also cover any additional shares of Common Stock which become issuable under the Amended and Restated 2017 Plan, by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the Registrant's receipt of consideration that results in an increase in the number of the outstanding shares of the Registrant's Common Stock.
- (2) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rules 457(c) and (h) under the Securities Act. The price is computed based upon the average of the high and low sales prices of the Registrant's Common Stock on June 27, 2018, as reported on The Nasdaq Capital Market.
- (3) Registrant is registering an additional 2,000,000 shares of Common Stock relating to the Amended and Restated 2017 Plan. Pursuant to General Instruction E to Form S-8, the fee set forth in the table above is only with respect to those additional shares.

EXPLANATORY NOTE

At the 2018 Annual Meeting of Stockholders of Global Eagle Entertainment Inc. (the “Company” or “we”), the Company’s stockholders approved an Amended and Restated 2017 Omnibus Long-Term Incentive Plan (the “Amended and Restated 2017 Plan”), which provides for an increase in the number of shares of the Company’s common stock, par value \$0.0001 per share (the “Common Stock”), authorized for issuance under the previously-in-effect 2017 Omnibus Long-Term Incentive Plan (the “Original 2017 Plan”) by 2,000,000 to 8,500,000 shares from 6,500,000 shares. This Registration Statement on Form S-8 (the “Registration Statement”) relates to the additional 2,000,000 shares of Common Stock now authorized for issuance under the Amended and Restated 2017 Plan.

The Company previously filed a registration statement on Form S-8 (Registration No. 333-224108) with the Securities and Exchange Commission (the “SEC”) on April 3, 2018 (the “Prior Registration Statement”) in respect of the shares of Common Stock to be offered pursuant to the Original 2017 Plan. In accordance with General Instruction E to Form S-8, the Company incorporates herein by reference the contents of the Prior Registration Statement, to the extent not otherwise amended or superseded by the contents hereof.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents By Reference.

The Company has filed the following documents with the SEC pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and hereby incorporates them by reference in this Registration Statement:

- (1) Annual Report on Form 10-K for the year ended December 31, 2017, filed with the SEC on April 2, 2018 (File No. 001-35176);
- (2) Quarterly Report on Form 10-Q for the quarter ended March 31, 2018 filed with the SEC on May 15, 2018 (File No. 001-35176);
- (3) Current Reports on Form 8-K filed with the SEC on March 9, 2018, March 20, 2018 and March 27, 2018 (File No. 001-35176); and
- (4) The description of the Company’s Common Stock contained in the Company’s Registration Statement on Form 8-A (File No. 001-35176) filed with the SEC on May 12, 2011, including any amendment or report filed for the purpose of updating such description.

In addition, all documents the Company subsequently files pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date of this Registration Statement and prior to the filing of a post-effective amendment that indicates that all securities offered hereby have been sold or that deregisters all securities covered hereby then remaining unsold are incorporated by reference in this Registration Statement and are a part hereof from the date of filing of such documents.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein, or in any subsequently filed document, which also is or is deemed to be incorporated by reference herein, modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute part of this Registration Statement.

Item 8. Exhibits.

Exhibit No.	Description
4.1	<u>Specimen Common Stock Certificate (incorporated by reference to Exhibit 4.2 to Amendment No. 4 to the Company’s Registration Statement on Form S-1 (File No. 333-172267), filed with the SEC on May 11, 2011).</u>

Exhibit No.	Description
4.2	<u>Indenture (including the Form of Convertible Note), dated as of February 18, 2015, with respect to the Company's 2.75% Convertible Senior Notes due 2035, between the Company and U.S. Bank National Association, as Trustee (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K (File No. 001-35176), filed with the SEC on February 19, 2015).</u>
4.3	<u>Settlement Agreement, dated August 9, 2016, between the Company and UMG Recordings, Inc., Capitol Records, LLC, Universal Music Corp. and entities affiliated therewith (incorporated by reference to Exhibit 4.5 to the Company's Registration Statement on Form S-3 (File No. 333-214065), filed with the SEC on October 11, 2016).</u>
4.4	<u>Registration Rights Agreement, dated August 9, 2016, between the Company and UMG Recordings, Inc. (incorporated by reference to Exhibit 4.5(B) to the Company's Registration Statement on Form S-3 (File No. 333-214065), filed with the SEC on October 11, 2016).</u>
4.5	<u>Second Lien Note, dated as of March 27, 2018, issued by Global Eagle Entertainment Inc. (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K (File No. 001-35176), filed with the SEC on March 27, 2018).</u>
4.6	<u>Guaranty, dated as of March 27, 2018, made by the guarantors listed therein, in favor of the holders of the Notes (incorporated by reference to Exhibit 4.2 to the Company's Current Report on Form 8-K (File No. 001-35176), filed with the SEC on March 27, 2018).</u>
4.7	<u>Security Agreement, dated as of March 27, 2018, by and among the grantors party thereto and Cortland Capital Market Services LLC, as Collateral Agent (incorporated by reference to Exhibit 4.3 to the Company's Current Report on Form 8-K (File No. 001-35176), filed with the SEC on March 27, 2018).</u>
4.8	<u>Securities Purchase Agreement, dated as of March 8, 2018, by and among Global Eagle Entertainment Inc., Searchlight II TBO, L.P. and Searchlight II TBO-W, L.P. (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K (File No. 001-35176), filed with the SEC on March 9, 2018).</u>
4.9	<u>Amended and Restated Registration Rights Agreement among the Company and certain holders party thereto, dated January 31, 2013 (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K (File No. 001-35176), filed with the SEC on February 6, 2013).</u>
4.10	<u>Amendment No. 1 to the Amended and Restated Registration Rights Agreement among the Company and certain holders party thereto, dated October 21, 2013 (incorporated by reference to Exhibit 10.4 to the Company's Current Report on Form 8-K (File No. 001-35176), filed with the SEC on October 21, 2013).</u>
4.11	<u>Consent to the Amended and Restated Registration Rights Agreement among the Company and certain holders thereto, dated April 20, 2018 (incorporated by reference to Exhibit 4.9 to the Company's Quarterly Report on Form 10-Q (File No. 001-35176), filed with the SEC on May 15, 2018).</u>
4.12	<u>Registration Rights Agreement, dated as of July 27, 2016, by and among the Company, EMC Acquisition Holdings, LLC and the other holders party thereto (incorporated by reference to Exhibit 10.11 to the Company's Current Report on Form 8-K (File No. 001-35176), filed with the SEC on August 2, 2016).</u>
5.1	<u>Opinion of Winston & Strawn LLP.</u>
23.1	<u>Consent of KPMG LLP.</u>
23.2	<u>Consent of Ernst & Young LLP.</u>
23.3	<u>Consent of Winston & Strawn LLP (included in Exhibit 5.1).</u>
24.1	<u>Power of Attorney (included on signature page to this Registration Statement).</u>
99.1	<u>Global Eagle Entertainment Inc. Amended and Restated 2017 Omnibus Long-Term Incentive Plan (incorporated by reference to Annex B to Amendment No. 1 to the Global Eagle Entertainment Inc. Definitive Proxy Statement on Schedule 14A (File No. 001-35176), filed with the SEC on May 4, 2018).</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Los Angeles, State of California, on June 28, 2018.

GLOBAL EAGLE ENTERTAINMENT INC.

By: /s/ Paul Rainey
Name: Paul Rainey
Title: Chief Financial Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below, constitutes and appoints Joshua B. Marks, Paul Rainey and Stephen Ballas, and each of them, as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, to do any and all acts and things and execute, in the name of the undersigned, any and all instruments which said attorney-in-fact and agent may deem necessary or advisable in order to enable the Company to comply with the Securities Act and any requirements of the SEC in respect thereof, in connection with the filing with the SEC of this Registration Statement on Form S-8 under the Securities Act, including specifically but without limitation, power and authority to sign the name of the undersigned to such Registration Statement, and any amendments to such Registration Statement (including post-effective amendments), and to file the same with all exhibits thereto and other documents in connection therewith, with the SEC, to sign any and all applications, registration statements, notices or other documents necessary or advisable to comply with applicable state securities laws, and to file the same, together with other documents in connection therewith with the appropriate state securities authorities, granting unto said attorney-in-fact and agent, full power and authority to do and to perform each and every act and thing requisite or necessary to be done in and about the premises, as fully and to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Joshua B. Marks</u> Joshua B. Marks	Chief Executive Officer and Director (Principal Executive Officer)	June 28, 2018
<u>/s/ Paul Rainey</u> Paul Rainey	Chief Financial Officer (Principal Financial Officer)	June 28, 2018
<u>/s/ Sarlina See</u> Sarlina See	Chief Accounting Officer (Principal Accounting Officer)	June 28, 2018
<u>/s/ Jeffrey Leddy</u> Jeffrey Leddy	Executive Chairman and Chairman of the Board of Directors	June 28, 2018
<u>/s/ Edward L. Shapiro</u> Edward L. Shapiro	Director	June 28, 2018
<u>/s/ Stephen Hasker</u> Stephen Hasker	Director	June 28, 2018
<u>/s/ Robert W. Reding</u> Robert W. Reding	Director	June 28, 2018
<u>/s/ Jeff Sagansky</u> Jeff Sagansky	Director	June 28, 2018

Signature	Title	Date
<u>/s/ Harry E. Sloan</u> Harry E. Sloan	Director	June 28, 2018
<u>/s/ Ronald Steger</u> Ronald Steger	Director	June 28, 2018
<u>/s/ Eric Sondag</u> Eric Sondag	Director	June 28, 2018
<u>/s/ Eric Zinterhofer</u> Eric Zinterhofer	Director	June 28, 2018

June 26, 2018

Global Eagle Entertainment Inc.
6100 Center Drive, Suite 1020
Los Angeles, California 90045

Ladies and Gentlemen:

We have acted as special counsel to Global Eagle Entertainment Inc., a Delaware corporation (the "Company"), in connection with the Form S-8 Registration Statement (the "Registration Statement") relating to the registration of the offer and sale of an additional 2,000,000 shares (the "Shares") of the Company's common stock, par value \$0.0001 per share (the "Common Stock"), issuable pursuant to the terms and in the manner set forth in the Global Eagle Entertainment Inc. Amended and Restated 2017 Omnibus Long-Term Incentive Plan (the "Amended and Restated 2017 Plan").

This opinion letter is delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act of 1933, as amended (the "Act").

In connection with this opinion letter, we have examined and are familiar with originals or copies, certified or otherwise identified to our satisfaction, of: (i) the Registration Statement, to be filed with the Securities and Exchange Commission (the "Commission") under the Act; (ii) the Second Amended and Restated Certificate of Incorporation of the Company, as currently in effect; (iii) the Bylaws of the Company, as currently in effect; (iv) the Amended and Restated 2017 Plan; and (v) resolutions of the board of directors of the Company relating to, among other things, the approval of the Amended and Restated 2017 Plan, the reservation for issuance of the Shares issuable thereunder and the filing of the Registration Statement. We have also examined such other documents as we have deemed necessary or appropriate as a basis for the opinion set forth below.

In our examination, we have assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such latter documents. As to any facts material to this opinion that we did not independently establish or verify, we have relied upon oral or written statements and representations of officers and other representatives of the Company and others.

Based upon the foregoing and subject to the assumptions, qualifications and limitations set forth herein, we are of the opinion that the Shares have been duly authorized and, when issued, paid for and delivered pursuant to the terms and in the manner set forth in the Amended and Restated 2017 Plan, and assuming that the Shares have been and remain duly reserved for issuance within the limits of the Common Stock then remaining authorized but unissued, the Shares will be validly issued, fully paid and nonassessable.

The foregoing opinion is based upon and limited to the General Corporation Law of the State of Delaware (including the statutory provisions, the applicable provisions of the Delaware Constitution and reported judicial decisions interpreting the foregoing). We express no opinion herein as to any other laws, statutes, regulations or ordinances. This opinion is given as of the date hereof and we assume no obligation to update or supplement such opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes that may hereafter occur. This opinion letter is being furnished solely for the Company's benefit in connection with the offer, sale and issuance of the Shares and is not to be used, quoted or otherwise referred to for any other purpose without our prior written consent.

We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not thereby concede that we are experts within the meaning of the Act or that our firm is within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission.

Yours truly,

/s/ Winston & Strawn LLP

Consent of Independent Registered Public Accounting Firm

To the Board of Directors
Global Eagle Entertainment Inc.:

We consent to the use of our report dated April 2, 2018, with respect to the consolidated balance sheet of Global Eagle Entertainment Inc. and subsidiaries (the "Company") as of December 31, 2017, and the related consolidated statements of operations, comprehensive loss, stockholders' equity (deficit), and cash flows for the year then ended, and the related notes (collectively, the "consolidated financial statements"), and the effectiveness of internal control over financial reporting as of December 31, 2017, incorporated herein by reference.

Our report dated April 2, 2018, on the effectiveness of internal control over financial reporting as of December 31, 2017, expresses our opinion that Global Eagle Entertainment Inc. and subsidiaries did not maintain effective internal control over financial reporting as of December 31, 2017 because of the effect of material weaknesses on the achievement of the objectives of the control criteria and contains an explanatory paragraph that states the following material weaknesses have been identified:

The Company did not have an effective control environment including:

- oversight by the Board of Directors over the processes and internal controls over the five components of the *Internal Control – Integrated Framework (2013)* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO 2013 Framework);
- a process implemented to evaluate the competence and expertise necessary to support financial reporting and a response to address shortcomings a sufficient number of trained personnel with assigned responsibility and accountability for the conduct of financial reporting processes and internal controls;
- a process to evaluate the performance of internal control responsibilities by Company personnel and provide performance incentives and rewards or exercise disciplinary actions, as appropriate and to hold personnel accountable for their internal control responsibilities through performance measurement plans and goals; and
- sufficient training of personnel on COSO 2013 Framework and their financial reporting and related internal control responsibilities.

The Company did not have an effective risk assessment process including:

- the communication of materiality relevant to the reporting units, geographic markets and functional areas of the business organization such that the required level of accuracy and precision required for financial reporting and the risk tolerance associated with internal controls was established;
- effective controls over the application of generally accepted accounting principles over critical accounting policies and practices, critical accounting estimates and certain significant unusual transactions; and
- a continuous documented risk assessment process to identify and analyze risks of misstatement due to error and/or fraud, including management override of controls, to determine appropriate internal controls to manage the financial reporting risks and to make necessary changes in financial reporting processes and related internal controls that are responsive to changes in the business operations and environment, IT systems, and personnel.

The Company did not have effective information and communication processes and controls including:

- timely identification and communication of relevant and reliable information sourced internally and externally to financial reporting personnel, management, and the Board of Directors; and
- effective controls over its various information technology systems to ensure that information used in financial reporting is timely, current, accurate, complete, accessible, protected and verifiable and retained.

The Company did not have effective monitoring activities including:

- effective controls to ascertain whether the processes and internal controls related to the five COSO 2013 Framework components (and underlying principles) were present and functioning;
- effective controls to ascertain whether process level controls related to routine transactions or unusual non-recurring transactions were operating effectively;
- an effective, functioning internal audit group responsible for monitoring the effectiveness of internal controls; and
- an effective process and controls to timely remediate existing control deficiencies.

The Company did not have effective control activities including:

- written policies and procedures to support the operating effectiveness of the controls and to demonstrate the operation of the controls; and
- effective control activities at the transaction level at an appropriate level of precision to mitigate the risk of material misstatement in financial reporting including the following various deficient control activities:
 - Ineffective design and implementation, and operation of controls over the completeness, existence and accuracy of the financial statement close and reporting process and financial statement disclosures.
 - Ineffective general information technology controls (GITCs) over all IT operating systems, databases, and IT applications supporting financial reporting processes across the organization.
 - Ineffective automated process-level controls and manual controls that are dependent upon the information derived from IT systems.
 - Ineffective end-user computing controls over spreadsheets used in the financial reporting process.
 - Ineffective design and implementation, and operation of controls over the completeness, existence, accuracy and presentation of intercompany transactions.
 - Ineffective design and implementation, and operation of controls over the completeness, existence, accuracy and valuation of inventory transactions.
 - Ineffective design and implementation, and operation of controls over the completeness, existence, accuracy, valuation and presentation of content library assets.
 - Ineffective design and implementation, and operation of controls over the completeness, existence and accuracy, valuation and presentation over the capitalization of internally developed software costs and related amortization expense.
 - Ineffective design and implementation, and operation of controls over the completeness, existence, accuracy, valuation and presentation of long-lived assets and related depreciation expense.
 - Ineffective controls to assess the existence of impairment indicators and to perform an impairment assessment of customer relationship intangible assets in accordance with the relevant accounting guidance on a timely basis.

-
- Ineffective design and implementation, and operation of controls over the completeness and accuracy of the data provided to third-party consultants for purposes of the goodwill impairment analysis.
 - Ineffective design and implementation, operation of controls over the appropriateness of the assumptions and methodology used to measure the fair value of reporting units and the reasonableness of the conclusions in the consultants' reports.
 - Ineffective design and implementation, and operation of controls over the completeness, existence and accuracy of the procurement of goods and services and invoice processing and cash disbursements, and the completeness, existence, accuracy and presentation of accounts payable and accrued liabilities and operating expenses.
 - Ineffective design and implementation, and operation of controls over the completeness, existence, accuracy and presentation of revenue and deferred revenue transactions and accounts receivable, including cash receipts, and the collectability of accounts receivable and its related allowance.
 - Ineffective design and implementation, and operation of controls over the completeness, accuracy, and presentation of cost of sales and related accrued liabilities.
 - Ineffective design and implementation, and operation of controls over the completeness, existence, accuracy, valuation and presentation of income tax accounts including income tax expense (benefit) and withholding tax expense, deferred tax assets and liabilities, uncertain tax positions, and taxes payable and receivable.
 - Ineffective design and implementation, and operation of controls over the completeness, existence, accuracy and presentation of payroll and related expenses.
 - Ineffective design and implementation, and operation of controls over the completeness, existence, accuracy and presentation over stock-based compensation for existing plans and new stock-based compensation arrangements.
 - Ineffective design and implementation, and operation of controls over the completeness, existence, accuracy, valuation and presentation of certain financial liabilities, specifically in relation to the valuation methods selected and third-party pricing data used.
 - Ineffective controls over cash management functions.
 - Ineffective design and implementation, and operation of controls over the completeness, existence and accuracy of the fair value of the acquired assets and assumed liabilities in connection with the finalization of the purchase price allocation.
 - Ineffective processes and related internal controls to execute and account for an acquired business.
 - Ineffective design and implementation, and operation of controls to evaluate the completeness, existence, accuracy, valuation and presentation of non-routine transactions.

/s/ KPMG LLP

Los Angeles, California
June 26, 2018

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to Global Eagle Entertainment Inc. Amended and Restated 2017 Omnibus Long-Term Incentive Plan of our reports dated November 17, 2017, with respect to the consolidated financial statements of Global Eagle Entertainment Inc. and the effectiveness of internal control over financial reporting of Global Eagle Entertainment Inc. included in this Annual Report (Form 10-K) of Global Eagle Entertainment Inc. for the year ended December 31, 2016.

/s/ Ernst & Young LLP

Los Angeles, California
June 26, 2018