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

**POST-EFFECTIVE AMENDMENT NO. 1 TO
REGISTRATION STATEMENT ON FORM S-8 (Registration No. 333-206251)**

**POST-EFFECTIVE AMENDMENT NO. 1 TO
REGISTRATION STATEMENT ON FORM S-8 (Registration No. 333-213167)**

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)

**The Global Eagle Entertainment Inc. Amended and Restated 2013 Equity Incentive Plan, as Amended
Global Eagle Entertainment Inc. 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

Accelerated Filer

Non-Accelerated Filer (Do not check if a smaller reporting company)

Smaller Reporting Company

Emerging Growth Company

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.

EXPLANATORY NOTE

Global Eagle Entertainment Inc. (the “Company” or “we”) hereby amends its Registration Statements on Form S-8 (Registration No. 333-206251 and Registration No. 333-213167) (together, the “Registration Statements”) by filing this Post-Effective Amendment No. 1 to such Registration Statements (the “Post-Effective Amendment”) to reflect that the Global Eagle Entertainment Inc. Amended and Restated 2013 Equity Incentive Plan, as amended (the “2013 Plan”), was replaced by the Global Eagle Entertainment Inc. 2017 Omnibus Long-Term Incentive Plan (the “2017 Plan”), effective as of December 21, 2017 (the “Effective Date”).

Pursuant to the terms of the 2017 Plan, any shares of the Company’s common stock, \$0.0001 par value (“Common Stock”), registered under the Registration Statements that were (i) authorized and approved for issuance but not awarded under the 2013 Plan as of the Effective Date, and (ii) any shares of Common Stock subject to outstanding awards under the 2013 Plan that expire without being exercised, or are forfeited, or canceled without such shares being issued after the Effective Date (collectively, the “Rollover Shares”), will be available for award grants under the 2017 Plan.

On December 21, 2017, which is the date the Company’s stockholders approved the 2017 Plan, these Rollover Shares consisted of (1) 2,382,172 shares of Common Stock available for additional award grants under the 2013 Plan and (2) up to 2,011,720 shares of Common Stock subject to awards then outstanding under the 2013 Plan that may expire without being exercised, or are forfeited, or canceled. The ultimate Rollover Share figure will vary if, for example, a recipient forfeits an award (or portion thereof) under the 2013 Plan prior to its vesting in full or if a recipient does not exercise his or her right to receive shares underlying a stock-option award.

The Company is filing this Post-Effective Amendment pursuant to SEC Compliance and Disclosure Interpretation 126.43 to amend the Registration Statements to register the offer of the Rollover Shares under the 2017 Plan (as such shares would no longer be issuable under the 2013 Plan). No new awards may be made under the 2013 Plan from and after the Effective Date. No additional securities are being registered hereby.

PART I

INFORMATION REQUIRED IN PROSPECTUS

The Company will deliver the documents containing the information required in this Part I to the participants in the 2017 Plan, as specified in Rule 428(b)(1) of the Securities Act. Such documents are not required to be, and are not, filed with the Securities and Exchange Commission (the “SEC”) as part of this Registration Statement. These documents and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II hereof, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

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) 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

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- (3) 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 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Section 145 of the Delaware General Corporation Law provides that directors and officers of Delaware corporations are entitled, under certain circumstances, to be indemnified against all expenses and liabilities (including attorneys' fees) incurred by them as a result of suits brought against them in their capacity as a director or officer, if they acted in good faith and in a manner they reasonably believed to be in or not opposed to our best interests, and, with respect to any criminal action or proceeding, if they had no reasonable cause to believe their conduct was unlawful; provided that no indemnification may be made against expenses in respect of any claim, issue or matter as to which they shall have been adjudged to be liable to us, unless and only to the extent that the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, they are fairly and reasonably entitled to indemnity for such expenses that the court shall deem proper. Any such indemnification may be made by us only as authorized in each specific case upon a determination by the stockholders, disinterested directors or independent legal counsel that indemnification is proper because the indemnitee has met the applicable standard of conduct.

Our Second Amended and Restated Certificate of Incorporation and our by-laws provide that our directors and officers will be indemnified by us to the fullest extent authorized by Delaware General Corporation Law as it now exists or may in the future be amended.

We have also entered into agreements with our directors and executive officers to provide contractual indemnification in addition to the indemnification provided in our Second Amended and Restated Certificate of Incorporation and our by-laws. We believe that these agreements are necessary to attract qualified directors and officers. Our by-laws also permit us to secure insurance on behalf of any officer, director or employee for any liability arising out of his or her actions, regardless of whether Delaware General Corporation Law would permit indemnification. In that regard, we have purchased a directors' and officers' liability insurance policy that insures our directors and officers against the cost of defense, settlement or payment of a judgment in some circumstances and insures us against our obligations to indemnify those directors and officers in respect of the same.

The indemnification provisions contained in our Second Amended and Restated Certificate of Incorporation, our by-laws and in the indemnity agreements may discourage stockholders from bringing a lawsuit against our directors and officers for breach of their fiduciary duty. These provisions also may have the effect of reducing the likelihood of derivative litigation against directors and officers, even though such an action, if successful, might otherwise benefit us and our stockholders. Furthermore, a stockholder's investment may be adversely affected to the extent we pay the costs of settlement and damage awards against directors and officers pursuant to these indemnification provisions. We believe that these provisions and the directors' and officers' liability insurance policy are necessary to attract and retain talented and experienced directors and officers.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our directors, officers and controlling persons pursuant to the foregoing provisions or otherwise, we have been advised that in the opinion of the SEC, such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
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>
4.2	<u>Form of Warrant Agreement by and between the Company and American Stock Transfer & Trust Company, LLC (incorporated by reference to Exhibit 4.4 to Amendment No. 2 to the Company's Registration Statement on Form S-1 (File No. 333-172267), filed with the SEC on April 6, 2011).</u>
4.3	<u>Specimen Warrant Certificate (incorporated by reference to Exhibit 4.3 to Amendment No. 1 to the Company's Registration Statement on Form S-1 (File No. 333-172267), and included as an exhibit in the Warrant Agreement, filed with the SEC on April 6, 2011).</u>
4.4	<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>
23.1	<u>Consent of KPMG LLP.</u>
23.2	<u>Consent of Ernst & Young LLP (incorporated by reference to Exhibit 23.2 to the Company's Annual Report on Form 10-K (File No. 001-35176), filed with the SEC on April 2, 2018).</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 2013 Equity Incentive Plan, as amended (incorporated by reference to Annex A to the Global Eagle Entertainment Inc. Definitive Proxy Statement on Schedule 14A (File No. 001-35176) filed on April 29, 2016).</u>
99.2	<u>Global Eagle Entertainment Inc. 2017 Omnibus Long-Term Incentive Plan (incorporated by reference to Annex B to the Global Eagle Entertainment Inc. Definitive Proxy Statement on Schedule 14A (File No. 001-35176), filed with the SEC on November 28, 2017).</u>

Item 9. Undertakings.

The Company hereby undertakes:

- (a) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:
 - (1) To include any prospectus required by Section 10(a)(3) of the Securities Act;
 - (2) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with

the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement;

- (3) to include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

provided, however, that paragraphs (a)(1) and (a)(2) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the SEC by the Company pursuant to Section 13 or 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement.

- (b) that, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.
- (c) to remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

The Company hereby undertakes that, for the purpose of determining any liability under the Securities Act, each filing of the Company's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Company pursuant to the foregoing provisions or otherwise, the Company has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities, other than the payment by the Company of expenses incurred or paid by a director, officer or controlling person of the Company in the successful defense of any action, suit or proceeding, is asserted by such director, officer or controlling person in connection with the securities being registered, the Company will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

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 April 2, 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)	April 2, 2018
<u>/s/ Paul Rainey</u> Paul Rainey	Chief Financial Officer (Principal Financial Officer)	April 2, 2018
<u>/s/ Sarlina See</u> Sarlina See	Chief Accounting Officer (Principal Accounting Officer)	April 2, 2018
<u>/s/ Jeffrey A. Leddy</u> Jeffrey Leddy	Executive Chairman and Chairman of the Board of Directors	April 2, 2018
<u>/s/ Edward L. Shapiro</u> Edward L. Shapiro	Director	April 2, 2018
<u>/s/ Jeffrey E. Epstein</u> Jeffrey E. Epstein	Director	April 2, 2018
<u>/s/ Stephen Hasker</u> Stephen Hasker	Director	April 2, 2018
<u>/s/ Robert W. Reding</u> Robert W. Reding	Director	April 2, 2018

<u>/s/ Jeff Sagansky</u> Jeff Sagansky	Director	April 2, 2018
<u>/s/ Harry E. Sloan</u> Harry E. Sloan	Director	April 2, 2018
<u>/s/ Ronald Steger</u> Ronald Steger	Director	April 2, 2018
<u>Eric Sondag</u>	Director	April 2, 2018
<u>Eric Zinterhofer</u>	Director	April 2, 2018

Consent of Independent Registered Public Accounting Firm

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.

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- 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
April 2, 2018