

Global Eagle Entertainment Inc.
Form NT 10-Q
May 10, 2018

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

FORM 12b-25

SEC FILE NUMBER 001-35176

CUSIP NUMBER 37951D 102

NOTIFICATION OF LATE FILING

(Check One): Form 10-K Form 20-F Form 11-K Form 10-Q
 Form 10-D Form N-SAR Form N-CSR

For Period Ended: March 31, 2018

Transition Report on Form 10-K
Transition Report on Form 20-F
Transition Report on Form 11-K
Transition Report on Form 10-Q
Transition Report on Form N-SAR

For the Transition Period Ended: _____

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

PART I - REGISTRANT INFORMATION

Global Eagle Entertainment Inc.

Full Name of Registrant

Not Applicable

Former Name if Applicable

6100 Center Drive, Suite 1020

Address of Principal Executive Office (*Street and Number*)

Los Angeles, California 90045

City, State and Zip Code

PART II - RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III - NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Global Eagle Entertainment Inc. (the Company) is unable to file, without unreasonable effort or expense, its Quarterly Report on Form 10-Q for the quarter ended March 31, 2018 (the Q1 2018 Form 10-Q) within the prescribed time period. This is because the Company has adopted a new revenue-recognition standard effective starting in the first quarter of 2018 (Accounting Standards Update 2014-09, *Revenue from Contracts with Customers* (Topic 606) (ASC 606)), and the Company requires additional time in order to meet its financial-reporting obligations under the new ASC 606 standard.

The Company plans to file the Q1 2018 Form 10-Q on or before May 15, 2018, which is within the Rule 12b-25 extension period permitted by the SEC.

PART IV - OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification

Paul Rainey

(310)

437-6000

(Name) **(Area Code)** **(Telephone Number)**

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s). Yes No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? Yes No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

The Company expects that its Q1 2018 Form 10-Q will reflect total revenue of between \$154.0 million and \$158.0 million for the quarter ended March 31, 2018 compared to total revenue of \$152.6 million for the quarter ended March 31, 2017, and net loss of between \$37.1 million and \$39.1 million for the quarter ended March 31, 2018 compared to net loss of \$125.6 million for the quarter ended March 31, 2017. The decrease in net loss for the quarter ended March 31, 2018 relative to the prior-year period is primarily related to the previously reported \$78.0 million non-cash goodwill impairment charge that the Company recorded in its Maritime & Land reporting unit during the prior-year period, which did not recur in the quarter ended March 31, 2018.

Certain statements in this Form 12b-25 may constitute forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, including statements about the anticipated timing of the filing of the Q1 2018 Form 10-Q and expectations regarding the financial statements to be included therein. These forward-looking statements are based upon information presently available to the Company and assumptions that it believes to be reasonable. The Company cautions investors that all such statements involve risks and uncertainties, including the risks that the Company's final financial results reported in the Q1 2018 Form 10-Q may differ from the information included herein, as well as the other risks included in the Company's filings with the U.S. Securities and Exchange Commission. Actual results may vary materially from those expressed or implied by the forward-looking statements. The Company assumes no obligation to update forward-looking statements, except as required by law.

Global Eagle Entertainment Inc.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: May 9, 2018

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

(Principal Financial Officer)