



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 3, 2009

**Via: US Mail and Fax**

Mr. Mark Bradley, Chief Executive Officer  
Players Network  
4260 Polaris Avenue  
Las Vegas, NV 89103

**Re: Players Network  
Item 4.01 of Form 8-K  
Filed on February 20, 2009  
File No. 0-29363**

Dear Mr. Bradley:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Terry French  
Accountant Branch Chief