



DIVISION OF
CORPORATION FINANCE

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

December 31, 2012

Via E-mail

Mark Bradley
Chief Executive Officer
Players Network
1771 E. Flamingo Road, #201-A
Las Vegas, NV 89119

**Re: Players Network
 Form 10-K for the fiscal year ended December 31, 2011
 Filed April 16, 2012
 Form 10-Q for the period ended September 30, 2012
 Filed November 19, 2012
 File No. 000-29363**

Dear Mr. Bradley:

We have reviewed your filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filings, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filings and the information you provide in response to these comments, we may have additional comments.

Form 10-K for the fiscal year ended December 31, 2011

Controls and Procedures, page 23

1. Although we note from page 25 that Mr. Bradley is your Chief Executive Officer and Principal Financial Officer, in future filings, please specifically note the conclusions of both your principal executive officer and financial officer as to the effectiveness of your disclosure controls and procedures.

Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters, page 31

2. In future filings, please add a column to show the total voting power of the shareholders in the beneficial ownership table.

Exhibits

3. You disclose in the exhibits list that Exhibit 10.1 is the Distribution Agreement between the Company and Comcast Programming Development, Inc. dated October 10, 2005 and that the agreement was filed as an exhibit to the company's Form 10-KSB filed on April 13, 2007. You also indicate that you requested confidential treatment for the agreement. The agreement was not filed with your Form 10-KSB on April 13, 2007. We are unable to find where you filed the Comcast distribution agreement and do not have a record of your requesting confidential treatment for the exhibit. Please advise.
4. We note that you only provide the certifications required by Section 302 of the Sarbanes-Oxley Act of 2002 and 18 U.S.C. Section 1350 for Mr. Bradley signing as your Chief Executive Officer. Please confirm that Mr. Bradley also was your principal financial officer at the time of signing the certifications for your fiscal year 2011 Form 10-K and Forms 10-Q for the first three quarters of 2012. In future filings, please provide the required certifications for each principal executive and principal financial officer of the issuer, or persons performing similar functions. If the same individual is both the principal executive officer and principal financial officer, the individual may provide one certification and provide both titles underneath the signature. For guidance, please refer to Question 161.03 of the Division of Corporation Finance's Compliance and Disclosure Interpretations for Exchange Act Rules, available on our website at <http://www.sec.gov/divisions/corpfin/cfguidance.shtml>.

Form 10-Q for the period ended September 30, 2012

Liquidity and Capital Resources – Debt Financing, page 24

5. We note that during the nine months ended September 30, 2012, you received a total of \$183,000 in exchange for four convertible debentures. We also note that each of the convertible debentures is convertible into shares of common stock based upon a discount to the market price of your common stock ranging from 30% to 45%. In future filings, please identify the investors and expand your disclosure to address the effects on the market price of your common stock and dilution to common shareholders that may result from the conversion of the debentures. In this regard, clearly disclose the following items:
 - The conversion price under the convertible debentures is based upon a 30% to 45% discount to the then-prevailing average of the three lowest trading bid prices and, as a

result, the lower the stock price at the time the investor converts the debentures, the more common shares the investor will receive.

- To the extent the investor converts the debentures and then sells its common stock, the common stock price may decrease due to the additional shares in the market. This could allow the investor to receive greater amounts upon conversion, the sales of which would further depress the stock price.
- Due to the floating purchase price under the debentures, you do not know the exact number of shares that you may issue upon conversion. Disclose the percentage of outstanding common shares into which the debentures could be converted based upon the most recent trading price of your common stock.
- The shares issuable upon conversion of the debentures may result in substantial dilution to the interests of other holders of common stock. In this regard, state that, even though an investor may not hold shares amounting to more than 4.99% of the outstanding shares at a time, this restriction does not prevent the investor from selling some of its holdings and then receiving additional shares. In this way, the investor could sell more than the 4.99% limit while never holding more than the limit.
- Provide a table that shows the number of shares that could be issued upon conversion of the debentures based upon a reasonable range of market prices and without regard to any limitations. The range should include market prices 25%, 50% and 75% below the most recent actual price.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Mark Bradley
Players Network
December 31, 2012
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You may contact Sharon Virga, Staff Accountant, at 202-551-3363 or Robert Littlepage, Accounting Branch Chief, at 202-551-3828 if you have questions regarding comments on the financial statements and related matters. Please contact Ajay Koduri, Staff Attorney, at 202-551-3310 or Kathleen Krebs, Special Counsel, at 202-551-3310 with any other questions.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel
Assistant Director