

Mail Stop 3561

January 26, 2010

Mr. Robert G. Berry  
Chief Executive Officer  
Gameplan, Inc  
3701 Fairview Road  
Reno, NV 89511

**Re:   Gameplan, Inc  
      Form 10-K for Fiscal Year Ended  
      December 31, 2008  
      File No. 000-27435**

Dear Mr. Berry:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Brian K Bhandari  
Branch Chief  
Office of Beverages, Apparel and  
Health Care Services