



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 3, 2009

Via U.S. Mail and Fax (208-777-0428)

Mr. Ralph Peterson
Chief Financial Officer
Command Center, Inc.
3773 West Fifth Avenue
Post Falls, Idaho 83854

**RE: Command Center, Inc.
Form 10-K for the fiscal year ended December 26, 2008
Filed April 9, 2009
File No. 000-53088**

Dear Mr. Herr:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel
Assistant Director