



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 25, 2010

VIA US MAIL AND FAX (208) 773-7472

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

**RE: Command Center Inc.
Form 8-K dated October 14, 2010 as amended
File No. 0-53088**

Dear Mr. Peterson:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Larry Spigel
Assistant Director