



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

November 7, 2017

Frederick Sandford  
President and Chief Executive Officer  
Command Center Inc.  
3609 S. Wadsworth Blvd., Suite 250  
Lakewood, CO 80235

**Re: Command Center, Inc.**  
**Form 10-K for Fiscal Year Ended December 30, 2016**  
**Filed April 11, 2017**  
**File No. 000-53088**

Dear Mr. Sandford:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment.

Please respond to this comment within ten business days by amending your filing or by advising us as soon as possible when you will respond. If you do not believe our comment apply to your facts and circumstances, please tell us why in your response.

After reviewing your response and any amendment you may file in response to these comments, we may have additional comments.

Item 9 Controls and procedures, page 33

b) Management's Report on Internal Control Over Financial Reporting

1. Please revise to provide all the disclosures required by Item 308 (a) of Regulation S-K.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Frederick Sandford  
Command Center, Inc.  
November 7, 2017  
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You may contact Ivette Leon, Assistant Chief Accountant at 202-551-3351 or me at (202) 551-3810 with any questions.

Sincerely,

/s/ Carlos Pacho  
Carlos Pacho  
Senior Assistant Chief Accountant  
AD Office 11 - Telecommunications