



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 31, 2018

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 completed our review of your filing. 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.

Sincerely,

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