



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2010

Mr. William G. Forhan  
Chief Executive Officer  
CASINO PLAYERS, INC.  
24 N. Commerce Parkway, Suite 105  
Weston, Florida 33326

**Re: Casino Players, Inc.  
Item 4.01 Form 8-K  
Filed November 19, 2010  
File No. 333-138251**

Dear Mr. Forhan:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Beverly A. Singleton  
Staff Accountant