



DIVISION OF
CORPORATION FINANCE

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

January 7, 2011

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,

David R. Humphrey
Branch Chief