



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2011

Via Mail and Fax

H. Brian Cole  
Chief Financial Officer  
Play LA, Inc.  
c/o Mossack Fonseca & Co., Akara Building  
24 De Castro Street  
Wickhams Cay 1, RoadTown, Tortola, B.V.I.

**Re: Play LA, Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2009**  
**Filed April 20, 2010**  
**File No. 00-52311**

Dear Mr. Cole:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief