



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

January 5, 2017

Via E-mail

Mr. Charles K. Dargan II
Chief Financial Officer
CPSM, Inc.
2951 SE Waaler Street
Stuart, FL 34997

Re: CPSM, Inc.
Form 10-K/A for Fiscal Year Ended December 31, 2015
Filed April 5, 2016
File No. 333-149000

Dear Mr. Dargan:

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/ John Cash

John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction