



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2014

Via E-mail

Mr. Neil Chandran  
Chief Executive Officer  
SunGame Corporation  
3091 West Tompkins Avenue  
Las Vegas, NV 89103

**Re: SunGame Corporation  
Item 4.01 Form 8-K  
Filed January 17, 2014  
File No. 001-36058**

Dear Mr. Chandran:

We have reviewed your amendment filed February 6, 2014 in connection with the above-referenced filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated January 24, 2014.

Form 8-K Filed January 17, 2014 as amended

Item 4.01 Change in Registrant's Certifying Accountant

1. Please revise your disclosures to specifically state, if true, the reports of Ronald R Chadwick, P.C. on your financial statements for the years ended December 31, 2012 and 2011 did not contain an adverse opinion or a disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope, or accounting principles, except that Ronald R Chadwick, P.C.'s audit report for those years stated that certain conditions raised substantial doubt about the Company's ability to continue as a going concern and that the financial statements do not include any adjustments that might result from the outcome of this uncertainty. See Item 304(a)(1)(ii) of Regulation S-K.

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2. Revise your disclosure to specifically state, if true, that during the two most recent fiscal years and any subsequent interim period through January 13, 2014 there were no disagreements with the Ronald R Chadwick P.C. on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of the Ronald R Chadwick P.C., would have caused it to make reference to the subject matter of the disagreement(s) in connection with its reports. See Item 304(a)(1)(iv) and (v) of Regulation S-K.
3. Revise to state, if true, that there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K that Ronald R. Chadwick P.C. advised the company of during the two most recent fiscal years and subsequent interim period through January 13, 2014.
4. Revise to state, if true, neither you nor anyone acting on your behalf consulted with Cutler & Co. L.L.C. with respect to (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements, or (ii) any other matters or reportable events of the nature described in Items 304(a)(1)(iv) and (v) of Regulation S-K.
5. Please include the required letter from your former accountant indicating whether or not they agree with your disclosures in the amended Form 8-K

You may contact me at (202) 551-3564 if you have questions

Sincerely,

/s/ Melissa Kindelan

Melissa Kindelan  
Staff Accountant

cc: Via Email  
Marshal Shichtman, Esq.  
Marshal Shichtman & Associates, P.C.