



DIVISION OF  
CORPORATION FINANCE

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

May 19, 2011

Mr. Tamir Levinas  
Chief Executive Officer  
ProGaminng Platforms Corp.  
60 Mazeh Street, Apartment 12  
Tel Aviv, Israel 65789

**Re: ProGaming Platforms Corp.**  
**Item 4.01 Form 8-K**  
**Filed May 5, 2011**  
**Item 4.01 8-K/A**  
**Filed May 17, 2011**  
**File No. 333-168527**

Dear Mr. Levinas:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Laura Veator  
Staff Accountant