



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2022

Thomas Terwilliger  
Chief Executive Officer  
WINNERS, INC.  
1180 North Town Center Drive Suite 100 #1079  
Las Vegas, NV 89144

**Re: WINNERS, INC.**

**Post-Qualification Amendment No. 1 to Offering Statement on Form 1-A**

**Filed on March 25, 2022**

**File No. 024-11355**

Dear Mr. Terwilliger:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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.

Please contact Janice Adeloyle at 202-551-3034 or Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services