



DIVISION OF  
CORPORATION FINANCE

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

November 5, 2014

Via Email

Mr. David Lovatt  
Chief Executive Officer  
Pocket Games, Inc.  
909 Plainview Ave.  
Far Rockaway, NY 11691

**Re: Pocket Games, Inc.  
Item 4.01 Form 8-K  
Filed September 22, 2014  
File No. 000-55186**

Dear Mr. Lovatt:

We issued comments to you on the above captioned filing on September 23, 2014. As of the date of this letter, comment number 2 in the letter dated September 23, 2014 remains outstanding and unresolved. We expect you to provide a complete, substantive response to this comment by November 20, 2014.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Melissa Kindelan, Staff Accountant, at (202) 551-3564 or me at (202) 551-3226 if you have any questions.

Sincerely,

/s/ Craig Wilson

Craig Wilson  
Senior Assistant Chief Accountant