

Mail Stop 4561

July 30, 2008

Mr. Thomas L. Dempsey  
Chairman of the Board and Chief Executive Officer  
Saddlebrook Resorts, Inc.  
5700 Saddlebrook Way  
Wesley Chapel, FL 33543

**Re: Saddlebrook Resorts, Inc.**  
**Item 4.01 Form 8-K**  
**Filed July 14, 2008, As Amended on July 16, 2008**  
**File No. 002-65481**

Dear Mr. Dempsey:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jonathan Wiggins  
Staff Accountant