



DIVISION OF  
CORPORATION FINANCE

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

March 20, 2014

Via E-mail

Steven Frye  
Chief Executive Officer and President  
Elite Data Services, Inc.  
4447 N Central Expressway, Suite 110-135  
Dallas, TX 75403

**Re: Elite Data Services, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2012  
Filed April 16, 2013  
Current Report on Form 8-K  
Filed October 3, 2013  
File No. 000-11050**

Dear Mr. Frye:

We issued comments on the above captioned filings on January 31, 2014. On March 4, 2014, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Brian Soares at (202) 551-3580 or Jay Mumford at (202) 551-3637 with any questions.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director

cc (via e-mail): Donald P. Hateley, Esq.