



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

February 5, 2018

Via E-mail

Brenton Mix
Chief Executive Officer
WOD Retail Solutions, Inc. (f/k/a Elite Data Services, Inc.)
720 S. Colorado Blvd., PH North
Denver, CO 80246

**Re: WOD Retail Solutions, Inc. (f/k/a Elite Data Services, Inc.)
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed December 19, 2017
Form 10-K for the Fiscal Year Ended December 31, 2015
Filed September 27, 2016
Form 10-K for the Fiscal Year Ended December 31, 2014
Filed April 15, 2015
File No. 000-11050**

Dear Mr. Mix:

We have completed our review of your filings. 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.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz
Assistant Director
Office of Electronics and Machinery