

Mail Stop 3561

August 11, 2006

By Facsimile and U.S. Mail

Mr. Ronald S. Boreta
President and Chief Executive Officer
All-American SportPark, Inc.
6730 South Las Vegas Boulevard
Las Vegas, Nevada 89119

**Re: All-American SportPark, Inc.
Amendment No. 2 to Form 10-KSB for the Fiscal Year Ended
December 31, 2004
Filed June 16, 2006

Form 10-QSB for the Fiscal Quarter Ended March 31, 2006
Filed May 22, 2006
File No. 0-24970**

Dear Mr. Boreta:

We have reviewed completed our review of the above filings and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief