



DIVISION OF  
CORPORATION FINANCE

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

January 7, 2011

Mr. Ronald Boreta  
Principal Financial Officer  
All-American Sportpark, Inc.  
6730 South Las Vegas Boulevard  
Las Vegas, NV 89119

**Re: All-American Sportpark, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**File No. 0-24970**

Dear Mr. Boreta:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Andrew Mew  
Accounting Branch Chief