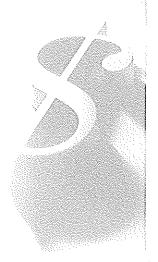
Certified Public Accountants Business Consultants



dm-t

October 7, 2010

Securities and Exchange Commission Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for Command Center, Inc. (the Company) and, under the date of March 24, 2010 (except for Note 8, which is dated April 2, 2010), we reported on the consolidated financial statements of the Company as of and for the fiscal years ended December 25, 2009 and December 26, 2008. On September 28, 2010, we were dismissed. We have read the Company's statements included under Item 4.01(a) of its Form 8-K dated October 5, 2010 and agree with such statements. We are not in a position to agree or disagree with the Company's statement under Item 4.01(b) that the Board of Directors/Audit Committee had not yet taken final action to replace our firm.

De Coria, Marchel & League A.S.

Very truly yours,

DeCoria, Maichel & Teague P.S.