

Dave & Buster's, Inc.
2481 Manana Drive
Dallas, Texas 75220

September 1, 2010

Via EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Re: Registration Statement on Form S-4 (File No. 333-168759)

Ladies and Gentlemen:

Dave & Buster's, Inc. (the "Company") hereby requests that its Registration Statement on Form S-4 (File No. 333-168759) be declared effective by the Commission on September 3, 2010 at 2:00 p.m., or as soon as practicable thereafter.

The Company hereby acknowledges the following:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities of the United States.

Sincerely,

Dave & Buster's, Inc.

By: /s/ Jay L. Tobin

Senior Vice President and General Counsel