

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

February 18, 2010

## Via U.S. mail and facsimile

Mr. Andy Tsui Chief Accounting Officer Elixir Gaming Technologies, Inc. Unit 2B, 29/F, The Centrium 60 Wyndham Street Central, Hong Kong

> RE: Form 10-K for the year ended December 31, 2008 Form 10-Q for the period ended September 30, 2009

> > File No. 001-32161

Dear Mr. Tsui:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of your filings, please contact Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

Rufus Decker Accounting Branch Chief