



DIVISION OF  
CORPORATION FINANCE

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

December 12, 2007

Via US Mail and Facsimile

Mr. Melody Sullivan  
Chief Financial Officer  
American Wagering, Inc.  
675 Grier Drive  
Las Vegas, Nevada 89119

**Re: American Wagering, Inc.  
Form 10-KSB for the year ended January 31, 2007  
File No. 000-20685**

Dear Ms. Sullivan:

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

Sincerely,

David R. Humphrey  
Branch Chief