



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

November 3, 2010

American Wagering, Inc.
Victor Salerno-Chief Executive Officer
675 Grier Drive
Las Vegas, Nevada 89119

Re: American Wagering, Inc.
Form 10-K for the fiscal year ended January 31, 2010
Form 10-Q for quarterly period ended April 30, 2010
File Number: 000-20685

Dear Mr. Salerno:

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

Sincerely,

David R. Humphrey
Branch Chief