



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

September 28, 2009

Mr. John Paulsen  
Chief Executive Officer  
Rotate Black, Inc.  
932 Spring Street  
Petoskey, Michigan 49770

**Re: Rotate Black, Inc.**  
**Item 4.01 Form 8-K**  
**Filed September 3, 2009**  
**File No. 333-44315**

Dear Mr. Paulsen:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant