



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

DIVISION OF
CORPORATION FINANCE

April 26, 2011

Via E-mail

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

Re: Rotate Black, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2009
Filed October 13, 2009
Form 10-Q for the Fiscal Quarter Ended September 30, 2009, December 31, 2009 and March 31, 2010
Filed November 17, 2009, February 16, 2010 and May 17, 2010
Form 10-Q/A for the Fiscal Quarter Ended March 31, 2010
Filed May 18, 2010
File No. 333-44315

Dear Mr. Paulsen:

We issued comments to you on the above captioned filings on September 8, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 6, 2011 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 6, 2011, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

John Paulsen
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Please contact Yolanda Guobadia at 202-551-3562 if you have any questions. In her absence you may contact me at (202) 551-3344.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief