

Mail Stop 3561

March 29, 2010

Chad B. Hoehne
Chief Executive Officer
Table Trac, Inc.
15612 Highway 7, Suite 331
Minnetonka, Minnesota 55345

Re: Table Trac, Inc.
File No. 001-32987
Form 10-K: For the Fiscal Year Ended December 31, 2008
Form 10-Q: For the Quarter Ended June 30, 2009
Form 10-Q: For the Quarter Ended September 30, 2009

Dear Mr. Hoehne:

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

Sincerely,

Lyn Shenk
Branch Chief