



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

DIVISION OF  
CORPORATION FINANCE

October 28, 2010

Mr. Andrew Zimmerman  
Chief Financial Officer  
GALAXY GAMING, INC.  
6980 O'Bannon Drive  
Las Vegas, Nevada 89117

**Re: Galaxy Gaming, Inc.**  
**Form 10-K for fiscal year ended December 31, 2009**  
**File No. 0-30653**

Dear Mr. Zimmerman:

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

Sincerely,

Joseph A. Foti  
Senior Assistant Chief Accountant