



DIVISION OF
CORPORATION FINANCE

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

January 5, 2010

By U.S. Mail and Facsimile to: (702) 262-5039

Scott Betts
President and Chief Executive Officer
Global Cash Access Holdings, Inc.
3525 East Post Road, Suite 120
Las Vegas, NV 89120

**Re: Global Cash Access Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
File No. 001-32622**

Dear Mr. Betts:

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

Sincerely,

Kathryn McHale
Staff Attorney