



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

November 5, 2009

Mr. Joseph A. Geraci, II
Chief Financial Officer
POKER MAGIC, INC.
130 West Lake Street, Suite 300
Wayzata, Minnesota 55391

Re: Poker Magic, Inc.
Form 10-K for the year ended December 31, 2008
File No. 0-53045

Dear Mr. Geraci:

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

Sincerely,

David R. Humphrey
Branch Chief