



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

November 25, 2014

Via E-mail

Ron Camacho
President
Reraise Gaming Corporation
7582 Las Vegas Blvd. South, Suite 213
Las Vegas NV 89123-1060

**Re: Reraise Gaming Corporation
Amendment No. 3 to
Registration Statement on Form S-1
Filed November 14, 2014
File No. 333-195651**

Dear Mr. Camacho:

We have reviewed your responses to the comments in our letter dated November 7, 2014 and have the following additional comments.

Financial Statements, page 30

1. Please revise your interim and annual financial statement footnotes to include a discussion of the issuance and valuation of the 2,000,000 shares to Alan Shinderman.

General

2. Please update your financial statements in accordance with Article 8-08 of Regulation S-X.

You may contact Amy Geddes at (202) 551-3304 or Kristin Shifflett at (202) 551-3381 if you have questions regarding comments on the financial statements and related matters. Please contact Julie Griffith at (202) 551-3267 or me at (202) 551-3469 with any other questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie
Legal Branch Chief

cc: Via E-mail
Fredrick Bauman, Esq.