

Mail Stop 3561

November 27, 2006

Via Fax & U.S. Mail

Mr. W. Bennett Collett, Chief Executive Officer  
Florida Gaming Corporation  
2669 Charlestown Road, Suite D  
New Albany, IN 47150

**Re: Florida Gaming Corporation**  
**Form 10-KSB for the year ended December 31, 2005**  
**Filed March 31, 2006**  
**File No. 000-09099**

Dear Mr. Collett:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief