



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2010

Gregory S. Gronau  
President and Chief Executive Officer  
Gaming Partners International Corporation  
1700 Industrial Road  
Las Vegas, NV 89102

**Re: Gaming Partners International Corporation  
Form 10-K for Fiscal Year Ended December 31, 2010  
Filed March 30, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed April 27, 2010  
File No. 000-23588**

Dear Mr. Gronau:

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

Sincerely,

Max A. Webb  
Assistant Director