



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

November 14, 2007

Arnaldo F. Galassi  
Chief Financial Officer  
Elixir Gaming Technologies, Inc  
1120 Town Center Drive, Suite 260  
Las Vegas, Nevada 89144

**RE: Elixir Gaming Technologies, Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2006  
Forms 10-QSB for Fiscal Quarters Ended March 31, 2007 and  
June 30, 2007  
File No. 0-25855**

Dear Mr. Galassi:

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

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief