Mr. Robert C. Caller Executive Vice President, Chief Financial Officer and Treasurer Bally Technologies, Inc. 6601 S. Bermuda Road Las Vegas, NV 89119

Re: Bally Technologies, Inc.

Form 10-K for the Fiscal Year Ended June 30, 2008

Filed August 29, 2008

Form 10-Q for the Quarterly Period Ended March 31, 2009

Filed May 8, 2009 File No. 001-31558

Dear Mr. Caller:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian Accounting Branch Chief