

Mail Stop 3561

September 5, 2008

Mr. Lawrence Schroeder
Chief Financial Officer
Strategic Gaming Investments, Inc.
2580 Anthem Village Dr.
Henderson, NV 89052

**Re: Strategic Gaming Investments, Inc.
Form 10-KSB for the fiscal year ended December 31, 2007
File No. 000-09047**

Dear Mr. Schroeder:

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

Sincerely,

Joseph Foti
Senior Assistant Chief Accountant