



DIVISION OF  
CORPORATION FINANCE

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

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

June 10, 2008

Coreen Sawdon  
Senior Vice President and Chief Financial Officer  
Shuffle Master, Inc.  
1106 Palms Airport Drive  
Las Vegas, Nevada 89119

**RE: Shuffle Master, Inc.  
Form 10-K for Fiscal Year Ended October 31, 2007  
Form 10-Q for Fiscal Quarter Ended January 31, 2008  
Proxy filed on February 15, 2008  
File No. 0-20820**

Dear Ms. Sawdon:

We have completed our review of your Form 10-K 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) 551-3689.

Sincerely,

John Hartz  
Senior Assistant  
Chief Accountant