



DIVISION OF
CORPORATION FINANCE

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

June 24, 2010

Via U.S. mail and facsimile @ (702) 897-2284

Linster W. Fox
Chief Financial Officer
Shuffle Master, Inc.
1106 Palms Airport Drive
Las Vegas, NV 89119

**RE: Shuffle Master, Inc.
Form 10-K for the Fiscal Year Ended October 31, 2009
Filed January 14, 2010
Definitive Proxy Statement on Schedule 14A
Filed February 12, 2010
File No. 000-20820**

Dear Mr. Fox:

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

Sincerely,

Pamela A. Long
Assistant Director