



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

DIVISION OF
CORPORATION FINANCE

October 16, 2013

Via E-mail

Kathryn S. Lever
General Counsel & Executive Vice President
SHFL Entertainment, Inc.
6650 El Camino Road
Las Vegas, NV 89118

**Re: SHFL Entertainment, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed August 23, 2013
File No. 000-20820**

Dear Ms. Lever:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jay Ingram

Jay Ingram
Legal Branch Chief

cc: Howard L. Ellin (*via e-mail*)
Skadden, Arps, Slate, Meagher & Flom LLP