

Mail Stop 4561

January 28, 2008

Mr. A. Lorne Weil
Chairman of the Board and
Chief Executive Officer
Scientific Games Corporation
750 Lexington Avenue
25th Floor
New York, New York 10022

**Re: Scientific Games Corporation
Form 10-K for the Year Ended December 31, 2006
File No. 000-13063**

Dear Mr. Weil:

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 on the financial statements and related matters.

Sincerely,

Mark Kronforst
Accounting Branch Chief