

Mail Stop 3561

April 22, 2010

Via Fax & U.S. Mail

Mr. Anthony M. Sanfilippo  
Chief Executive Officer  
Multimedia Games Inc.  
206 Wild Basin Road  
Building B  
Austin, Texas 78746

**Re: Multimedia Games Inc.  
Form 10-K for the year ended September 30, 2009  
Filed December 14, 2009  
File No. 0-28318**

Dear Mr. Sanfilippo:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief