

Mail Stop 3561

June 11, 2009

Via Fax & U.S. Mail

Mr. Bruce S. Bozsum, Chairman  
Mohegan Tribal Gaming Authority  
One Mohegan Sun Boulevard  
Uncasville, Connecticut 06382

**Re: Mohegan Tribal Gaming Authority  
Form 10-K for the fiscal year ended September 30, 2008  
Filed December 29, 2008  
File No. 033-80655**

Dear Mr. Bozsum:

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

Sincerely,

Linda Cvrkel  
Branch Chief