

Mail Stop 3561

July 9, 2008

Via Fax & U.S. Mail

Mr. Jon S. Bennett
Chief Financial Officer
301 Fremont Street
Las Vegas, Nevada 89101

**Re: The Majestic Star Casino, LLC
Form 10-K for the year ended December 31, 2007
Filed April 11, 2008
File No. 333-06489**

Dear Mr. Bennett:

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

Sincerely,

Linda Cvrkel
Branch Chief

VIA FACSIMILE
(702) 388-2466