

Mail Stop 4561

September 5, 2008

Mr. Robert E. Mead  
Chairman of the Board and Chief Executive Officer  
Silverleaf Resorts, Inc.  
1221 River Bend Drive  
Suite 120  
Dallas, TX 75247

**Re: Silverleaf Resorts, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**Filed 03/12/08**  
**Definitive Proxy Statement**  
**Filed 04/03/08**  
**File No. 001-13003**

Dear Mr. Mead:

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

Sincerely,

Daniel L. Gordon  
Branch Chief

