

Mail Stop 3561

September 19, 2008

Via Fax & U.S. Mail

Mr. Nicholas Lopardo, Interim Chief Executive Officer  
Myriad Entertainment & Resorts, Inc.  
986 Harris Street  
Tunica, Mississippi 38676

**Re: Myriad Entertainment and Resorts, Inc.  
Form 10-KSB for the year ended December 31, 2007  
Filed March 31, 2008  
File No. 000-24640**

Dear Mr. Lopardo:

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

Sincerely,

Linda Cvrkel  
Branch Chief