

Mail Stop 3561

September 30, 2008

Ms. Mary E. Higgins  
Chief Financial Officer  
Herbst Gaming, Inc.  
3440 West Russell Road  
Las Vegas, Nevada 89118

**Re:   Herbst Gaming, Inc.  
      Form 10-K for the year ended December 31, 2007  
      Form 10-K/A filed September 30, 2008 for the year ended Dec. 31, 2007  
      File No. 000-51046**

Dear Ms. Higgins:

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

Sincerely,

Linda Cvrkel  
Branch Chief