

Mail Stop 3561

November 29, 2007

Via Facsimile and U.S. Mail 952-853-9991

Thomas E. Fox
Principal Financial Officer
Southwest Casino Corporation
2001 Killebrew Drive
Suite 350
Minneapolis, Minnesota 55425

Re: **Southwest Casino Corporation**
File No: 50572
Form 10-KSB: For the Fiscal Year Ended December 31, 2006

Dear Mr. Fox:

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

Sincerely,

Michael Fay
Branch Chief