

Mail Stop 4561

June 24, 2008

VIA USMAIL and FAX (775) 325-7114

Ms. Stephanie Lepori
Chief Financial Officer
Silver Legacy Capital Corp.
407 North Virginia Street
Reno, Nevada 89501

**Re: Silver Legacy Capital Corp.
Form 10-K for the year ended December 31, 2007
Filed on March 31, 2008
File No. 333-87202-01**

Dear Ms. Stephanie Lepori:

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

Sincerely,

Cicely LaMothe
Branch Chief