

July 10, 2009

Mail Stop 3561

Courtney Cowgill  
Chief Financial and Accounting Officer, Secretary and Treasurer  
VCG Holding Corp.  
390 Union Boulevard, Suite 540  
Lakewood, CO 80228

**RE: VCG Holding Corp.**  
**File No. 001-32208**  
**Form 10-K: For the Fiscal Year Ended December 31, 2008**  
**Form 10-K: For the Fiscal Year Ended December 31, 2007**

Dear Ms. Cowgill:

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

Sincerely,

Lyn Shenk  
Branch Chief