

September 11, 2007

Mail Stop 4561

Ms. Denise Barton  
Chief Financial Officer  
Atlantic Coast Entertainment Holdings, Inc.  
c/o Stratosphere Casino Hotel & Tower  
2000 Las Vegas Boulevard South  
Las Vegas, NV 89104

Re: Atlantic Coast Entertainment Holdings, Inc.  
Form 10-K for the year ended December 31, 2006  
Forms 10-Q for the quarters ended March 31 and June 30, 2007  
File No. 333-110484

Dear Ms. Barton:

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

Sincerely,

Daniel L. Gordon  
Branch Chief