

Mail Stop 3561

March 5, 2007

Via U.S. Mail and Facsimile

Brian D. Parrish  
Chief Executive Officer  
Inn of the Mountain Gods Resort and Casino  
287 Carrizo Canyon Road  
Mescalero, New Mexico 88340

RE: Inn of the Mountain Gods Resort and Casino.  
Form 10-K for the Fiscal Year Ended April 30, 2005  
Form 10-K for the Fiscal Year Ended April 30, 2006  
File No. 333-113140

Dear Mr. Parrish :

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

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile: Lance Kintz, Chief Financial Officer  
Bob Keim, Esq.  
(816) 960-0041

