

Mail Stop 3561

April 14, 2009

Via U.S. Mail

Mr. Douglas Lentz  
Chief Executive Officer  
Inn of the Mountain Gods Resort and Casino  
287 Carrizo Canyon Road  
Mescalero, NM 88340

**Re: Inn of the Mountain Gods Resort and Casino  
Form 10-K for the year ended April 30, 2008  
Filed July 24, 2008  
File No. 333-113140**

Dear Mr. Lentz:

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

Sincerely,

Linda Cvrkel  
Branch Chief