

August 7, 2006

Mail Stop 4561

Mr. Robert Schaffhauser  
Executive Vice President of Finance  
Colony Resorts LVH Acquisitions, LLC  
3000 Paradise Road  
Las Vegas, NV 89109

**RE: Colony Resorts LVH Acquisitions, LLC  
Form 10-K for the fiscal year ended December 31, 2005  
Filed March 31, 2006  
File No. 0-50635**

Dear Mr. Schaffhauser:

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

Sincerely,

Daniel L. Gordon  
Branch Chief