



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

July 9, 2007

Via Facsimile

M. Brent Stevens  
Chief Executive Officer  
3rd Street Ice Harbor, PO Box 1750  
Dubuque, Iowa 52001

**RE: Peninsula Gaming, LLC, Peninsula Gaming Corp. and Diamond Jo, LLC**  
**Form 10-K: For the Year Ended December 31, 2006**  
**File Number: 333-117800**

Dear Mr. Stevens:

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

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: Natalie A. Schramm, Chief Financial Officer